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A NEW
MERCHANT'S GUIDE;

CONTAINING

A CONCISE
SYSTEM OF INFORMATION

FOR THE
PORT AND CITY OF LONDON:

TOGETHER WITH
SOME OBSERVATIONS

PARTICULARLY USEFUL TO
COMMERCIAL MEN
AND
THEIR CLERKS.

COMPILED AND DIGESTED
By *I. SEQUEIRA, Junior.*

R.
London:

PRINTED FOR THE AUTHOR;

AND TO BE HAD BY ADDRESSING A LINE TO HIM, AT GARRAWAY'S
COFFEE-HOUSE, 'CHANGE-ALLEY, CORNHILL.

1798.

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MERCHANT'S GUIDE

CONTAINING
A CONCISE
SYSTEM OF INFORMATION

FOR THE
PORT AND CITY OF LONDON



PRINTED FOR THE AUTHOR
BY J. JOHNSON, ST. PAULS CHURCH-YARD
LONDON

CONTENTS.

DEDICATION

PREFACE

Weighing Machine, to shew what weight of any of the countries therein mentioned is equal to the Pound Troy of London	
Necessary information to prevent difficulty and scrapes in making Entries at the Custom-house	
Explanation of the terms, Draft, Cloff, Tare and Trett	Page 1 to 2
Information on several Commercial Imports for the Port of London	3 to 5
Drafts allowed at the Custom-house upon Goods	6
Alphabetical Table of Tares and other restrictions upon Goods and Merchandises, as they are now exacted by the Officers of the Crown	7 to 106
Directions for gauging Wines and Spirits, and other observations relative to that branch	107 to 120
The method of making Entries, inwards and outwards, and of reporting a Ship, and the lawful Quays and Wharfs for the landing and lading of Goods	121 to 144
Alphabetical list of Goods prohibited to be imported into England	145 to 149
Ditto to be imported, and also to be used	149 to 150
Ditto to be imported for sale	151 to 155
Ditto to be imported for sale by Strangers or Aliens	156 to 157
Ditto to be imported from certain places, or in particular packages, or in vessels of certain tonnages, &c.	157 to 180
Ditto of Goods to be imported Duty free	181 to 200
Ditto of Goods prohibited to be exported	201 to 206
	Bounties

CONTENTS.

Bounties or Premiums allowed upon the exportation of certain	
Goods, extracted from the Bounty-Office the 16th of	
January, 1798 - - - - -	137, 207 to 216
Origin of the establishment of the East-India Company, &c. -	217 to 221
Original Letters, in possession of the Author, from several	
Warehouse-keepers of the Honourable East-India Company,	
respecting the Allowances on the different articles imported	
by that Honourable Company, granted officially to him by	
the same - - - - -	222 to 227
Goods sold by the East-India Company, by the hundred weight,	
and by the pound - - - - -	228
Ditto or Piece-Goods sold by the Piece, for home consumption or	
exportation, together with some explanations very necessary	
to those concerned in that branch - - - - -	229 to 230
Brokers Charges, and Commission to the same - - - - -	231
Piece-Goods which pay Customs under certain denominations -	232 to 236
Prohibited Piece-Goods which must be exported from this Country	237 to 238
List of Subscribers - - - - -	239 to 244

TO THE
RIGHT HONOURABLE
EARL OF LIVERPOOL,

MEMBER OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL,
CHANCELLOR OF THE DUCHY AND COUNTY PALATINE OF LANCASTER,

FIRST LORD OF THE BOARD FOR THE CONSIDERATION OF ALL
MATTERS RELATING TO TRADE AND PLANTATIONS,
COLLECTOR OF THE CUSTOMS INWARDS IN THE PORT OF LONDON,
CLERK OF THE PELLIS IN IRELAND,

MY LORD,

COMMERCE and Manufactures are two of the four pillars which strengthen, aggrandize, and civilize nations; while the *Farmer* and *Shepherd* furnish food and employment, the *Manufacturer* and *Commercial Man* procure, in return, the means of enabling the two former to profit by their industry: so that it is obvious these respective employments depend on each other, and that the people of that nation where the balance is thus properly poised, must be prosperous and happy.

DEDICATION.

SINCE *Commerce* and *Manufactures* are so absolutely necessary, every circumstance which retards or prevents expedition in business ought to be removed, and Laws and Regulations introduced, so clear, concise, and simple, that they may be understood by the meanest capacity.

THAT *your Lordship* has greatly contributed to the benefit of the Commerce of this Nation, need no other illustration but comparing our *Exports* and *Imports*, for even a few years back, to their present situation; for notwithstanding the war in which this Nation is engaged, and I may add the general troubles convulsing almost the whole of the Western world, yet, strange as it may seem, the Commerce of Great Britain is actually increasing! If I should be asked, what gives rise to that favourable turn, while the Commerce of other nations is nearly annihilated? the answer that I (and every impartial individual) will make, is, that the event is totally derived from the attention given, and salutary regulations made, by *your Lordship*, at the head of the Board of Trade.

HOWEVER,

DEDICATION.

HOWEVER, that there is some information wanting, to make the business better understood to the Trader, and to prevent delays and vexatious troubles by Public Servants, every one will admit; and in that view I have presumed to trouble *your Lordship* with the following sheets, in order to rectify these evils, as well as to gratify my desire, in contributing my mite towards benefiting Commerce. How far my best endeavours have succeeded, is humbly submitted to *your Lordship's* superior judgement, and to the candour and impartiality of the Public.

I have the honour to be,

With profound respect,

MY LORD,

YOUR LORDSHIP'S

Most devoted obedient
humble Servant,

However, that there is some information wanting
to make the business better understood to the Public
and to prevent delays and vexatious troubles by Public
Gentlemen every one will admit; and what more I
have proposed to trouble you I explain with the fol-
lowing sheet, in order to rectify these evils as well as
to gratify my desire, in contributing my share towards
promoting Commerce. I have already been endeavouring
large mercantile establishments in our country's
superior judgment, and to the candour and impar-
tiality of the Public.

I have the honour to be

With profound respect,
Your humble servant,
MY LORD

Most devoted obedient
humble servant

Wm

Attest

ADDRESS

TO THE

MERCHANTS, TRADERS, AND BROKERS.

THE extension and prosperity of the Commerce of this Nation are objects worthy the attention of every inhabitant thereof. The wealth which flows to Great Britain from her commercial intercourse with various parts of the globe, owing chiefly to the industry and liberality of her Merchants, struck me (a foreigner), who had visited many States and Nations abroad, with amazement, on my first visiting this Country! But that amazement was increased, when, in my mercantile character, I afterwards revisited these States, which I had chiefly frequented

PREFACE.

frequented in the early part of my life, and when comparing with impartial deliberation the *Manufactures* and *Commerce* of Great Britain with those places abroad: it was then, these serious reflections and discussions prepossessed my mind with a wish to return and spend the remainder of my days in the Land of *Commercial Industry*, among People of *Philanthropy* and *Liberality* of Sentiment. I hastened accordingly to my favourite abode, where I have continued these twelve years, having in this interval bestowed a great deal of time and attention on several objects of great *Commercial Magnitude*, and especially have endeavoured to remove many obstacles which I myself (from sad experience) have found to shackle the Commerce of this Nation, and in particular at the Custom-house and other public Departments. Every measure to facilitate the operations of the commercial man ought to be laid down concisely, as well as every difficulty totally removed. The difficulties, which exist in these Official Departments, seem to me the more grievous, because in these departments, one would imagine, national benefits would induce the servants of the Public to be attentive and diligent in the furtherance of that duty for which they are amply remunerated.

BUT the mischief frequently occasioned by official proceedings is not confined to *Commerce* at home, but extends to the injury of the *national Trade abroad*; the foreign Merchant wishing to make *Consignments* on his account being often prevented therefrom,

PREFACE.

therefrom, for want of necessary information. How few are the *Merchants*, and even the *Brokers*, who possess proper knowledge of the *Taxes*, *Drafts*, and other restrictions upon different commercial *Imports* and *Exports*? Nay, I can assure the Public, that the very Officers of Government employed in superintending these mercantile concerns, even in London, differ often themselves (and that widely too) in their respective regulations and exactions; and, since these are indubitable facts, let me then ask the candid and impartial *Merchant*, *Trader*, or *Broker*, how great must be the difficulty of the foreign commercial man to come at these necessary informations? Every British Merchant, thoroughly conversant in *foreign Trade*, must at times have, like me, felt the effects of the want of proper regulations on these heads; and, indeed, for want of the requisite knowledge on these points, disputes often arise, which in the end terminate in *Law-suits*; and *Law-suits* are extremely injurious to the parties concerned, and often to Commerce itself, being very discouraging to upright dealers of all nations. It is, therefore, with a view to remedy these evils, that I intrude the following sheets on the Public.

NEITHER had these mischiefs escaped the attention of the *Right Honourable Earl of Liverpool*, the Patron of Commerce and Manufactures, under whose auspices the Commerce of this Nation has increased and flourished beyond example, or even
beyond

PREFACE.

beyond conception, notwithstanding the general convulsions which have almost annihilated the commerce of all Europe. Besides, it was his Patronage, added to the requisition of many of the most eminent Merchants and Brokers in London, that induced me to persevere in this Work; a laborious Work, in which I have persevered in the face of unprecedented opposition and jealousy! It would be tedious, as well as flattery to myself, were I to publish the whole Correspondence I have had the honour to receive on this subject, however necessary such Correspondence might prove to affix the proper *eulogium* due to his Lordship's attention to the national Commerce. It is, however, a duty I owe to *his Lordship*, the *Public*, and *myself*, to convince the Mercantile World, both at home and abroad, of *his Lordship's* indefatigable attention to the Commercial Welfare of this Nation, to say, that his Lordship sent to the Officers of the Custom-house, to request, in my behalf, the information I wanted, which has been refused. The apparent reluctance, on the part of individuals in Public Offices, to general facilities and advantages of the Public, furnishes a striking proof how far private interest absorbs every other consideration; and while this proceeding clearly shews the difficulty I had to encounter in bringing forward this Work to my entire satisfaction (and that through the caprice of the lower order of Officers, without any proper reason), I appeal to every impartial *Merchant*, *Trader*, and *Broker*, whether such a Work is not much needed, and whether it will

not

PREFACE.

not be of considerable service, both for the Custom-house Officers and Merchants? Indeed, when at first I turned my thoughts to the utility of such a Work, my intentions were to confine myself to the *Tares* and *Allowances* for the City of London; but the more I dived into the business, the more it appeared to me necessary to extend my Work, so as to include those *Rates* every day exacted, without *reserve* or *secrecy*, at the Custom-house, by the Officers of the Crown. If any mistakes arise in this Work, relative to the exactions there, they are not imputable to me, but to the above difficulties I had to encounter: I flatter myself, that if any errors are found, they will be few and trivial, having been at great trouble and pains to ascertain the facts upon every article I mentioned.

NOR can I omit mentioning here, that even the *Honourable Court of the East-India Company*, to whom I officially applied to have all the information I wanted from their Warehouses, having the benefit of their Commerce so much at heart, did immediately sanction my demand, and invested their clerks with the authority of conveying to me all such *éclaircissement* and information I might stand in need of; an evident proof, that to render all those particulars conspicuous and precise to the eye of the Public, by means of a printed book decorated with their authority, cannot fail of producing good effects: and the same would ensue to the Commerce of this country in general, were

PREFACE.

the circumstances I hinted at, respecting the Custom-house, thoroughly known, not only by the Officers thereof, but also by the Merchants at home and abroad.

As for the *Tares, Drafts*, and other *restrictions* on the respective articles of the *Trade of London*, they are framed, I hope, with such accuracy as to prevent disputes or controversies between commercial parties: having fixed and published them under the eyes of some of the most *eminent Brokers* concerned in the different branches of Commerce carried on in the Port of London, therefore they may be safely referred to, as a regular standard, for the future.

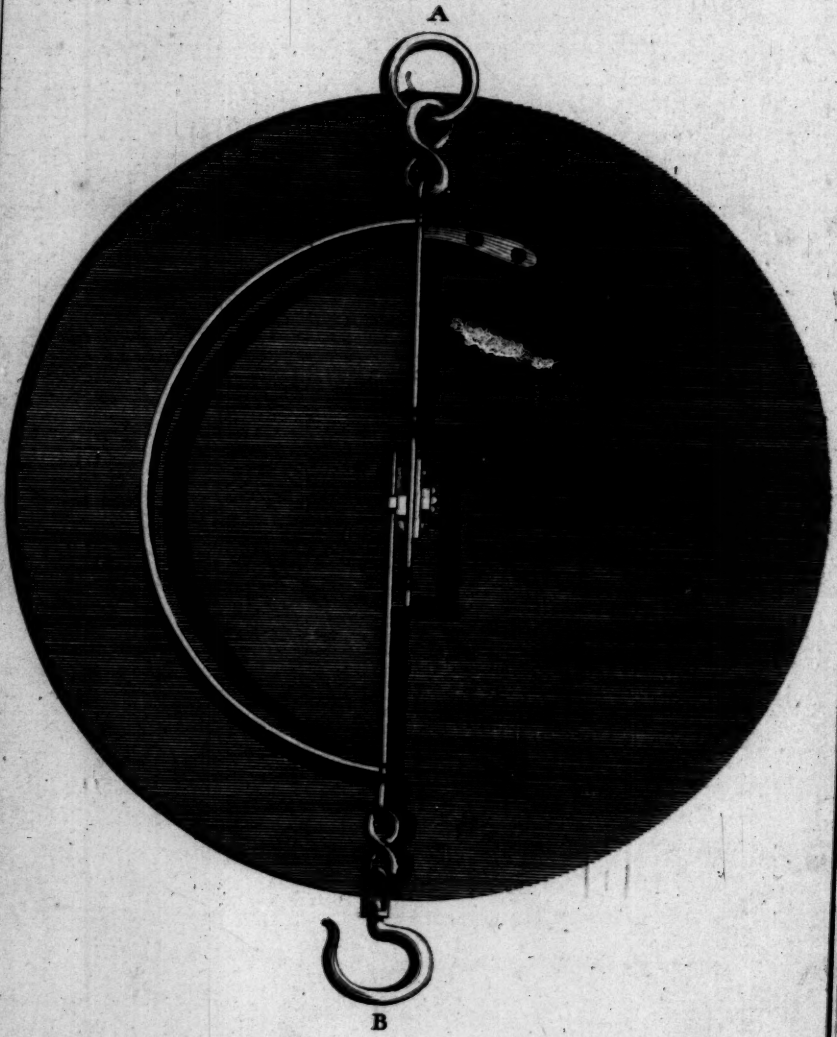
To conclude, I must confess that, besides the aforesaid difficulties and shackles upon Commerce respecting the *Tares, &c.* many other circumstances militate against the Trade of this Nation: even the present uncertainty of *Weights and Measures* do great injury to it; as there can be no doubt that many of the *Weights* differ greatly in various *Warehouses, Shops*, and *Shambles*, and frequently too in the hands of the most upright and well-meaning people; often occasioning disputes both at home and abroad. It were indeed to be wished, that some regulation existed to settle all commercial disputes, to prevent law discussions wholly: that regulations of such a nature, and which would prove of infinite advantage to the Public at large, might
be

PREFACE.

be easily formed, were the Legislature to attend to the subject, can admit no doubt. I have already intruded my own feeble sentiments on Government, upon that important subject as well as on other *matters* appearing to me of *equal magnitude* to the Commerce of Great Britain; wishing to leave nothing undone, which seemed to me would prove in the least beneficial or advantageous to the Trade of this Nation: but whether these observations have, by those at the helm of State, been thought deserving attention, or whether my present Attempts shall be by the generous Public found worthy of patronage, is not for me to determine. One thing is, however, sure, that I have bestowed a great deal of time and attention, in hopes of rendering the Work of general utility; and if it shall be found useful, my sanguine wishes are fully gratified.



The Back of the Weighing Machine.



WEIGHING MACHINE,

WHICH

THE WEIGHTS

OF THE

Principal Countries in *Europe*,

RELATIVE PROPORTIONS

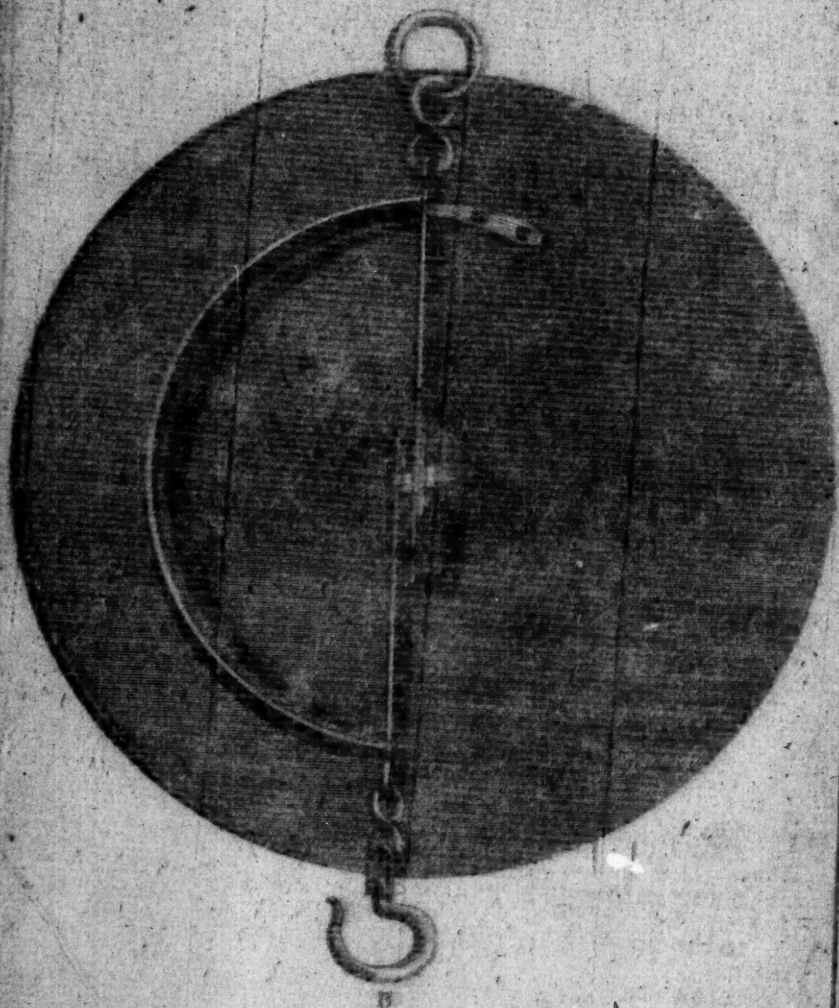
THEY BEAR TO EACH OTHER,

ARE SHewn AT ONE VIEW.

PLATE I.

REPRESENTS the Back of the Machine, which is suspended by the ring A, and a weight hung to the end B, the spring CCC, made fast by strong cords, is drawn downwards; and the bar D, pivoted thereon at e, turns the pinion f in the weight of the body hanging

The Back of the Houghing Machine



WEIGHING MACHINE,

WHEREBY

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ARE SHewn AT ONE VIEW.

PLATE I.

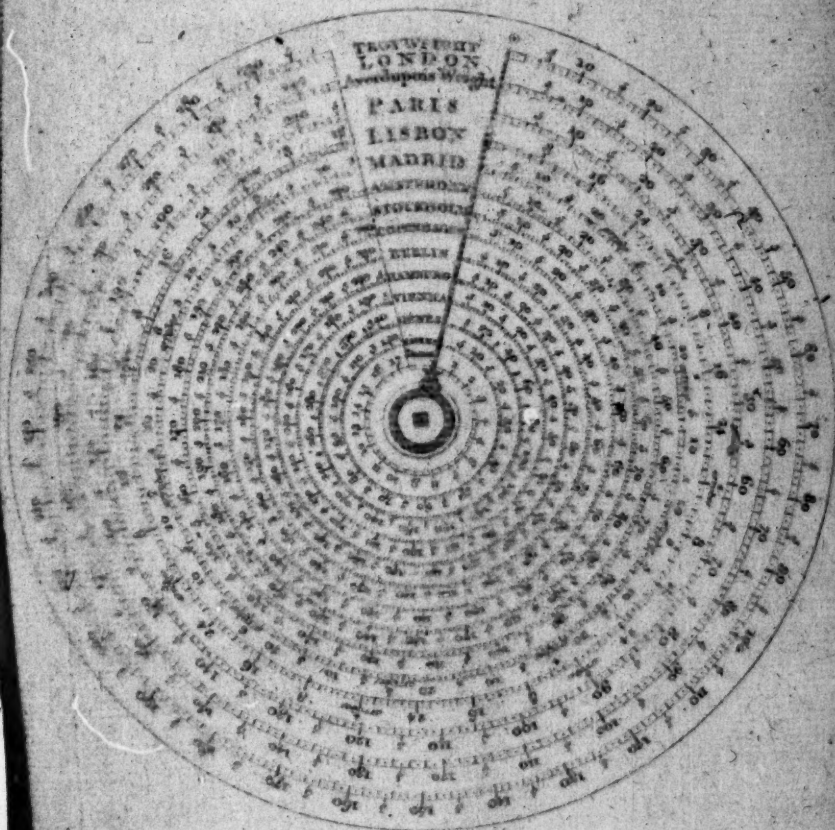
REPRESENTS the Back of the Machine, which being suspended by the ring A, and a weight hung to the hook B, the spring C C C, made fast by strong screws at g, is drawn downwards; and the bar D, having a rack thereon at e, turns the pinion f in proportion to the weight of the body hanging thereto.

WEIGHING MACHINE.

PLATE II.

Shews the Face of the Machine, on which are a number of concentric circles, and the Weights of several Countries of Europe, engraved thereon, as expressed by the words on a line with them. In the center of this face is a ring fixed to the small plate, turned by the pinion *f*, shewn at PLATE I. From this ring a hand projects, which, by the turning of the pinion, points to such part of the circle as is marked with the weight hung to the hook B, and thereby shews what weight, of any of the countries mentioned, is equal to the pounds Troy of London, which are engraved on the outer circle; or to the pounds Avoirdupois, which are engraved on the second circle; and so of the rest. A slider moves on the hand, which may be brought to any of the circles at pleasure, in order to point out the relative weight with greater precision.

The face of the Weighing Machine.

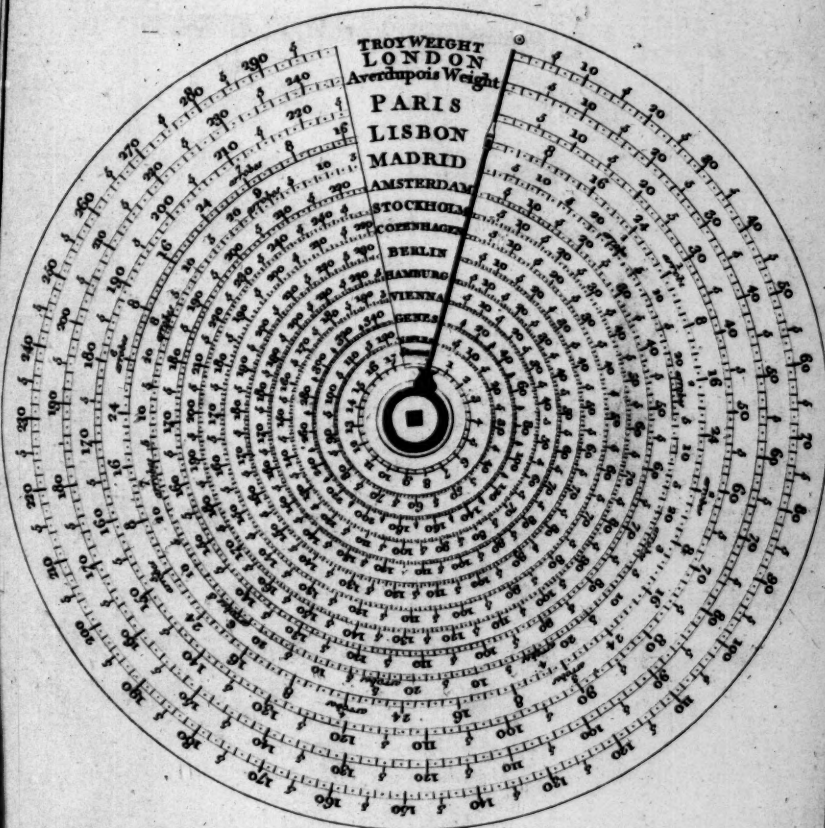


WEIGHING MACHINE.

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The face of the Weighing Machine.



ATION

N. B. To prevent difficulty and scrapes in making Entries at the Custom-House, experience has rendered it advisable, that persons importing Goods from Foreign Markets (instead of making them by Invoice or Letters of Advice, which are susceptible of errors) should always take a Bill of Sight, as pointed out in pages 68 to 74, and 143; by these means they will not run the hazard of having their goods seized, which is unavoidable, if they do not answer exactly to the Declaration made at the time of Entry.

time of entry. The answer exactly to the question made at the second, which is unavoidable. It may do not will not run the hazard of having their goods pages 62 to 74, and 141; by these means they always take a Bill of Lading as pointed out in Advice, which are susceptible of errors) should stand of marking them by Invoice or Letters of importing Goods from Foreign Markets (in- rience has rendered it advisable that persons making Entries at the Custom-House expe- M. S. To prevent difficulty and saving in

EXPLANATION

OF THE TERMS

DRAFT, CLOFF, TARE, AND TRETT,

COMMONLY USED IN

MERCHANDISE AND TRADE.

DRAFT and **CLOFF**, are those allowances always deducted from the original weight, and taken off before the *Tare*; what remains is called *Gross Weight*.

TARE is an allowance made by the seller to the buyer, for the weight of the *Bag, Cask, Chest, Hogshead, &c.* in which the goods are put; after this allowance is deducted from the *Gross Weight*, the remainder is the weight of the commodity only, and is called *Nett Weight*.—The allowance for *Tares* are various, as may be seen by the following Tables.

TRETT is an old allowance made for the waste that may be mixed with the commodity, as dust, sand, &c.

which is always 4lb. for every 104lb.—For such commodities wherein *Trett* is allowed, the remainder, after the Tare is deducted, is called *Suttle*; out of which *Suttle*, the allowance for *Trett* is made, and when it is deducted, the remainder is called *Nett*; but if no allowance is made for *Trett*, that weight which remains after the Draft, Cloff, and Tare are deducted, is called *Nett*, as was said before: so that the Tare is always deducted from the *Gross Weight*, and the *Trett* from the *Suttle*.

P. S. As this allowance for *Trett* might be included in the identical price of the goods, and because the loss of time in making the calculation thereof is sometimes disagreeable to Merchants and Traders, it is much to be wished that it was abolished *in toto*.

N. B. The Custom-House don't allow but *Draft* and *Tare*, which differ from those allowed by the Trade, as will appear by the two following Tables.

INFORMATION

ON SEVERAL

Commercial Imports for the Port of London,

RELATIVE TO

ENTRIES AND ALLOWANCES

AT

THE CUSTOM-HOUSE,

AS THEY ARE NOW EXACTED BY HIS MAJESTY'S
OFFICERS IN THAT DEPARTMENT.

I. **W**HEN the Entry is made in Cwts.—qrs.—or lbs.
the quantity must be made up in Cwts.—qrs.—or lbs.
When an Entry is made in hundred weights, the
Tare per Cent. is cast on the hundred weight; and when
in settled pounds, the *Tare* per Cent. is to be computed
thereon.

II. Whatever is entered by *tale* or *measure*, if found
to exceed, the excess is liable to seizure, (*except Linens*,)
provided they are not a full ell too long in each piece.
(*See allowance for Wrappers.*)

III. Spirits, Wine, and Coffee, must be landed from

the ships within 30 days from the date of the report; if not, are liable to seizure.

IV. All goods imported into Ireland from America, or the West Indies, may now be imported from Ireland into Great Britain, in British or Irish ships, if accompanied with a proper certificate, from the 17th of June, 1794.

V. Form of the order from a *Landing Waiter*, to the Officers on board a ship, to deliver goods:

To the Officers on board the Joseph, David Sims, a Jamaica.—Deliver 20 Hbds. &c. 29th August, 1796.

(Signed)

M. Johnson.

N. B. The person who appears for, and gets the order, must sign his name in the corner of the warrant, as a receipt for the same.

VI. Goods entered *ad valorem*, so much all the goods entered. Particular care must be taken, that the goods entered are what they express in the warrant. Two Surveyors are to sign to the value; but if the goods are entered *value so much per piece, Cwt. or lbs.* they must be

be tallied, or weighed, and the Surveyor must certify to the value. If the Officer, upon enquiry, has reason to think that such goods are not entered at the full value, he may stop them, and represent the matter to the Board; after which, if the goods are detained, the Merchant receives a return of the duty he has paid, with 10 *per Cent.* upon the valuation, given by a certificate from the Landing Waiter, upon which the Board makes the order.

VII. Goods not reported, if from Europe, liable to seizure.

VIII. If a Merchant thinks himself injured by too small an allowance of *Tare* on his goods, he may desire them to be taken out, and have the Casks, &c. weighed. The Officers may claim the same, provided the goods are thereby not subjected to damages by the carelessness of weighers.

IX. *Draft* is allowed at the Custom-House on all goods landed.

N. B. No *Draft* to be allowed when under 1 quarter of a hundred weight; and *Draft* always to be taken off before the *Tare*.

From

DRAFT, according to the following respective weights,

viz. to think that such goods are not entered at the full

value, & to stop them, and represent the matter to

the Board of Customs, and request the matter to

be paid, he has paid, 1 Cwt. . to 2 2

2 to 3 3

3 to 10 4

10 to 18 7

18 and upwards 9

These allowances for Drafts, the Land Waiters may, (when they are very different,) insert in their books opposite to each respective Draft; or (when they are not very different) compute the same by counting the number of the Draft,

At the end of the following Tables, I will enter minutely upon the Entries of goods, both inward and outward, to enable all classes of people to comprehend this important part of our commerce.

	TARE.
AMBER, each string	4 ounces.
ANCHOVIES, according to the size of the barrels, viz. per large barrel	11lb.
per small ditto	6lb.
— in jars, in proportion.	
<i>N. B. Besides the allowance of 1-3d for salt and pickle.</i>	
ANISEEDS, in serons and bags, of about Cwt. 3½	18lb.
— From Smyrna, with felts	20lb.
without felts	14lb.
and so in proportion.	
<i>N. B. Frequently Dutch Tare is taken.</i>	
ANNOTTO pays no duty, except when im- ported in foreign ships, and then the Tare is	40lb. p. chest.
ANTIMONY, in casks	6lb. p. Cent.
AQUA FORTIS, the bottle to contain 4 gal- lons, to be tallied.	
ARGENTUM SUBLIMATUM, the same as Quicksilver.	
<i>N. B. The Tare is generally settled by a Surveyor.</i>	
ARGOL, in casks, pays no duty	14lb. p. Cent.
<i>N. B. Sometimes the Italian Tare is taken.</i>	

ASHES,

	TARE.
ARSENIC (YELLOW).....	6lb. p. cent.
ASHES (POT) in casks, or vats	10lb. ditto.
—— (PEARL) from Germany	10lb. ditto.
—— (WEED) generally in sacks	8lb. p. sack.
ASSAFÆTIDA, in baskets, of about $\frac{1}{4}$ Cwt.	3lb. p. basket.
—— in chests from India.	
AULN German, (or East Country,) 5-10ths or $\frac{1}{2}$ a British ell, with an allowance of 2 <i>per cent.</i> for shortness of mea- sure.	
—— (or ell Flemish) 6-10ths of a British ell; therefore to reduce Flemish <i>aulns</i> or <i>ells</i> , into British ells, multiply by 6, and cut off the right hand figure; or multiply by 3, and divide by 5, with an allowance of 2 <i>per cent.</i> for shortness of measure.	
—— (French,—or Paris ell,) is 10,526 of the British, or rather less than 1-19th of an ell more than the Bri- tish; therefore, for every 33,000 French ells, deduct one ell, after having reduced them to British.	
<i>To reduce</i>	
British yards into British ells, subtract 1-5th.	
—— ells into British yards, add 1-4th.	
—— yards into Flemish ells, add 1-3d.	

	TARE.
Ells Flemish into British yards, subtract 1-4th.	
British ells into Flemish ells, add 2-3ds.	
Lisbon ells, or varas, the same as English ells.	
Italian measure 5-10ths of a British ell.	
B.	
BACKS for Chimneys, $\frac{1}{2}$ Cwt. and down- wards, to be accounted small.	
Above $\frac{1}{2}$ Cwt. to be accounted large.	
So that, at the delivery, each size must be tallied.	
BACON, weighed loose, therefore no Tare.	
BAGGAGE, always sent to the King's ware- house to be examined.	
BALSAM, in goads	1-5th part.
— in jars of 56lb.	25lb.
— in tin canisters	2lb. p. canister.
BANDSTRING TWIST, 32 yards make a piece, 2 dozen knots in each piece.	
<i>N. E. The Merchant is now obliged to en- dorse on his warrant the exact number of his papers, with their lengths, and the Officer to measure the knots of the high and low numbers of the papers, for his government to bring them to an average.</i>	

	TARE.
BARILLA, in double serons, of about 3 Cwt.	28lb.
In small serons	14lb.
<i>N. B. The Tare generally settled by a Surveyor.</i>	
BARK, or <i>Cortex Peruvianus</i> , in large hair bags, from 2 to 3 Cwt.	12lb. p. bag.
BARLEY, (or <i>Pearl Barley</i> ,) in casks of about $4\frac{1}{2}$ Cwt.	45lb. p. cask.
<i>N. B. But if they come tared, then the Tare as on them.</i>	
BARMILLIANS (See LINENS).	
BASKET RODS, the bundle, 3 feet about at the band. Bundles tallied at 10, when they exceed 36 inches about the band.	
BATTERY, in vats	8lb. p. cent.
<i>N. B. But generally weighed loose.</i>	
BDELLIUM, in chests, from India, of about $3\frac{1}{2}$ Cwt.	60lb. p. chest.
BEADS, in paper, with tassels	8lb. p. cent.
— (CORAL) in cases, if covered with Rags or Mops, for strings, paper, and rags	3lb. p. cent.
If not covered with rags, then only . . .	2lb. ditto.
BEAUPERS, the piece to contain 24 or 25 yards.	
BEEF and PORK, from Ireland, in barrels, tierces, &c. are tallied.	

	TARE.
BENJAMIN , in chests of about $3\frac{1}{2}$ Cwt. . . .	90lb. p. chest.
In gunny, 2 to 3 Cwt.	14lb.
. of 1	8lb.
BERRIES (JELLOW) in bags.	11lb. p. bag.
<i>N. B. See Juniper Berries.</i>	
BITUMEN ARMONIACUM , if wrapt round in the case, for wrappers of each case	2lb.
BLACK LATTEN , in vats	8lb. p. cent.
BLACK LEAD , in barrels	17lb. p. barrel.
BLADDERS , in chests, of about $8\frac{1}{2}$ Cwt. . .	80lb.
And for bladders and skins	10lb. p. cent.
BOBBINS (FLAT) for the bands round the Bobbins	4lb.
And when covered with mats then the Tare	7lb.
BOLUS ARMONIACUS , in casks	8lb. p. cent.
BOOKS , the maund to contain 8 Cwt. of books, to be weighed and examined at the King's warehouse.—Pay duty by the hundred weight.	
— (Bound) pay the same duty from all places.	
BOTTLES (See WINES).	
BOXES (PILL) the nest 4 boxes, containing 8 boxes each; the groce 12 dozen nests.	
	BRACELETS

	TARE,
BRACELETS or NECKLACES, the groce 10 dozen.	
BRANDY or RUM, landed at unlawful hours, to be seized. <i>Commissioners' Minute Book, folio 108.</i>	
— and ARRACK, or SPIRITS, imported in casks less than 60 gallons, forfeited, or the value. <i>9th George II. Chap. 35, Sect. 22.</i>	
— imported in vessels of the burthen of 40 tons and under, forfeited.	
BRANDY, &c. exceeding one gallon, not to be removed without a <i>Permit</i> .	
BRASS (FRENCH HORNS) pay by tale <i>ad valorem</i> .	
BRIDGES THREAD (See THREAD).	
BRIMSTONE, in casks	8lb. p. cent.
<i>N. B. Is often brought loose.</i>	
BRUSHES, entered <i>per value</i> ; no allowance.	
BUCKRAMS, of Germany, 15 yards to a piece.	
BUDGE POULTS, the Fur to contain 4 panes.	
BUGLES, in casks	3lb. ditto.
<i>N. B. Is sometimes taken out and weighed loose, and if entered for exportation, it is to be sent to the warehouse under the care of the Weigher.</i>	
	BULRUSHES,

	TARE.
BULRUSHES , 63 bundles per load; bundles tallied at 10.	
BURDETS , from Turkey, between 5 and 6 yards delivered <i>per value</i> , for old duty.	
BUSHEL (Winton measure) to be round, with a plain and even bottom, 18½ inches in width. <i>13th and 14th William III. Chap. 5, Sect. 28.</i>	
BUTTER , according the size of the casks and firkins, <i>viz.</i>	
Whole firkins	17lb.
Half ditto	11lb.
<i>N. B. 5 Firkins weighed at a time.</i>	
C.	
CADDES or Cruel Ribband , the piece to contain 36 yards, papers to be tallied and the contents measured.	
<i>N. B. 12 Pieces in each paper, and 11 yards in each piece.</i>	
CALICOS , printed, painted, dyed, or stained in Great Britain, found without a stamp to denote the payment of duty, forfeited; and the person in whose custody found to forfeit 50l.	
CAMBRICKS , not to be imported but by licence, on forfeiture of ships and cargo.	

CAMBRICKS,

	TARE.
CAMBRICKS, not to be imported but in bales covered with cloth, containing each 100 whole pieces, or 200 $\frac{1}{2}$.	
— not to exceed 15 $\frac{1}{2}$ yards each piece.	
— 7 $\frac{3}{4}$ yards half piece.	
CAMPFIRE, in tubs, of about $\frac{1}{2}$ or $\frac{3}{4}$ of an hundred	18lb.
<i>N. B. But seldom imported, unless refined, in small quantities from Holland.</i>	
CANARY SEED, in barrels, of about 2 $\frac{1}{4}$ Cwt.	30lb. p. barrel.
CANDLES (WAX) in packages, under 2 Cwt. forfeited.	
In 2 sheets, paper and string	1 ounce.
CANES, RATTANS, and WALKING CANES, in bundles, tallied at 10.	
<i>N. B. Bundles should be averaged.</i>	
CANTHARIDES, in casks	real Tare.
CAPERS, in casks, for liquor and casks ...	1-3d part.
In glass bottles	12 oz. as to size.
In phials, 1-half for glass, and 1-6th for pickle.	
<i>N. B. The Tares vary.</i>	
CARDAMUS, in bales of about 2 Cwt.	14lb. p. bale.
CARMENIAN WOOL, a kind of goats' hair, in bales, pays no duty.	
<i>N. B. Camels' Hair is sometimes entered</i>	

	TARE.
<i>as Goats' Hair, which subjects the former to seizure, as it pays a duty of 8d. per lb.</i>	
CARPETS of Turkey and Venice, to contain 4 yards and upwards, <i>long</i> ; if under, to be accounted <i>short</i> .	
CARRAWAY SEED , in canvas bales, of about 3 Cwt.	10lb.
CASSIA FISTULA , }	real Tare.
— LIGNEA , }	
— FISTULA , in bags	1lb. p. bag.
— MINEA , in bags, of about 1 Cwt.	4lb. each.
CASTOR OIL (See OIL).	
CASTORUM , weighed loose.	
CATLINGS.	
<i>Example on 10 boxes.</i>	
3 boxes 40 papers 120 papers	
3 94 282	
2 150 300	
2 50 100	
16	802
In each paper . . 2½ dozen.	
	1604
	401
12) 2005	
	167 groce and 1 oz.
	CHECKS,

	TARE.
CHECKS, to contain not above 10 yards . .	2 p. cent.
<i>N. B. Subtract 1-4th to bring Dutch ells into English yards, and divide by 10.</i>	
<i>(See LINEN.)</i>	
CHEESE, weighed loose.	
If in paper, with strings	1lb. ditto.
CHESNUTS, method of delivery, <i>Minute Book, folio 167.</i>	
CHESTS OF IRON, must be weighed to ascertain the quantity of iron.	
CHOCOLATE, prohibited to be imported.	
CHUMAC, if in double bags, and not stripped, pays duty for one bag, from	5lb. to 6lb. p. bag.
If packed in narrow Germany Linen, pays duty 2 ells each bag.	
CINABRUM, of about $3\frac{1}{2}$ Cwt.	15lb.
CINNAMON, forfeited, if imported under 70lb.	
In gunny, of $\frac{1}{4}$ or 1 Cwt.	12lb.
In skins of ditto	14lb.
In skins and bags	16lb.
CITRON WATER, 5 quarts or 10 pints the gallon; for casks and pickle	2-5ths.
CLOCKS, to be tallied, pay duty <i>ad valorem</i> .	
CLOVES, forfeited, if imported under 3 Cwt. nett.	
<i>N. B. Dutch Tare sometimes passes, but the casks usually emptied and tared.</i>	

	TARE.
COCHINEAL, tared by a Surveyor.	
COCOA NUTS, in casks	real Tare.
<i>N. B. Red Book for Roasting-office.</i>	
— without the Nut, is prohibited.	
COCULUS INDIAE, in bags, of about 1 Cwt.	8lb. p. bag.
COFFEE, from the British Plantations . . .	real Tare.
In bales, from India, of about $2\frac{1}{2}$ Cwt.	18lb. p. bag.
Ditto, from Turkey, of about $3\frac{1}{2}$ Cwt.	15lb. p. bale.
Ditto, in the husk, from the Planta- tions	1-7th p. cent.
<i>N. B. If foreign Coffee is brought in packages less than 1 Cwt. they are seized by the Excise.—Excise allow no draft.</i>	
COLOQUINTIDA, in chests	1-5th part.
In bales, of about $3\frac{1}{2}$ Cwt.	30lb. p. bale.
CONEY SKINS, undressed, in bales, to be tallied.—(See SKINS.)	
COPPER, generally weighed loose.	
COPPERAS (GREEN) in casks, of about $10\frac{1}{2}$ Cwt.	10lb. p. cent.
— (WHITE)	6lb. ditto.
COPPER ORE, is to be tared by a Sur- veyor.	
CORAL (Polished) weighed nett, and papers tared.	
— (Unpolished) in cases, Tare as on them.	

N. B. One-

N. B. One-third part of rough Coral is deducted for fragments. If the Tare is in Italian pounds, subtract 1-4th, and add 3 per cent to bring them into British. The Italian pound is divided into 12 ounces.

CORDAGE. Cut a foot of one strand, if large; if not, a piece of the whole rope of that length, (should it be too large to weigh all at once in a scale,) measure the remainder, and calculate the whole, in proportion to what the piece weighed amounts to.

CORDAGE FATHOMS, 120 of 12 inches cable, is proved to weigh 36 Cwt.

CORIANDER SEED, in bags, not exceeding 2 Cwt.

6lb. p. bag.

N. B. If above, in proportion.

CORK, imported loose; but bundles made up on board for the convenience of landing, for ropes

1lb. p. cent.

COTTON WOOL, in bags

4lb. p. cent.

From Spain, with mats

14lb. p. bale.

Smyrna

25lb. to 28lb. do.

Brazil, in bales and skins

24lb. each.

Leghorn, in bales

18lb.

East India, in ditto

20lb.

Ditto, 3½ Cwt.

43lb.

	TARE.
COWRIES, in bags	6lb. p. bag.
<i>N. B. May be imported by the East India Company, from any part of Europe, on their being secured under the King's lock, for the African trade; on the Company neglecting to supply the market, may be imported by private persons, by licence from the Treasury.</i>	
CRAPES, Italian and other crapes, in packets, about	4 ounces each.
CREAM OF TARTAR, from Italy, in casks, tared by Surveyor.	
<i>N. B. Generally</i>	10 or 11lb. p. ct.
CUBEBS, in bags	4lb. p. bag.
CUCUMBERS, in salt and water, entered <i>per value</i> .—No allowance.	
CUMMIN SEED, in sacks, tared by a Surveyor.	
<i>N. B. In bales, generally</i>	8lb. each.
<i>In bags</i>	6lb. ditto.
CURRENTS, in butts and caroteels, 1-7th part, or	16lb. p. cent.
In bags, of about 4 Cwt.	10lb. p. bag.
From Leghorn and Triest	12lb. p. cent.
<i>N. B. The Gross Cwt. after deducting of Draft, must be divided by 7, which,</i>	

subtracted

abstracted from them, will give the nett Cwt. for the duties.—Caroteels, under 5lb. seizeable.

D.

DAMAGE, Merchants appointed to view the same, *Minute Book*, folio 26.

- on Goods in a lighter, not to be allowed thereon.—Attorney General's opinion, *Minute Book* 13, folio 169, and ditto 10, folio 69.
- on Wine, staved in a lighter, *Minute Book* 13, folio 191.
- on Fruit, or other goods, *Act for repealing the 11th Rule in the Book of Rates*, so far as respects Fruit, and directing the manner in which Damage shall be allowed, 17 Geo. III. folio 955.
- No allowance to be made on other goods, till the Importer or Owner has proved, to the satisfaction of the Commissioners, that the Damage has been received during the voyage on board the ship then importing the same.
- Goods must not be out of charge of the proper Officers, otherwise they cannot be viewed for Damage.

TARE.

DAMAGE,

DAMAGE, Commissioners' directions concerning Damage by India ships, *Minute Book, folio 109.*

Form of Damage Certificate, or Petition to the Board.

Honourable Sirs,

We have landed one hundred and fifty bags of Italian Juniper Berries, out of the Elizabeth, Captain J. Smith, from Leghorn, which are in part damaged. We pray your Honours will permit them to be surveyed.

(Signed)

12th Jan. 1796.

The Importer.

James Smith maketh oath, that part of the Juniper Berries abovementioned are damaged and lessened in their value, by means of salt water, which happened to them during the course of the voyage, after they were shipped and laden in foreign parts, on board the Elizabeth, himself Master, importing the same, and before they were landed in this kingdom.

(Signed)

James Smith.

Sworn before me,

Jan. 12, 1796.

(B. D.)

TARE.

R. M.

R. M. maketh oath, that the Juniper Berries within mentioned, when shipped in foreign parts on board the Elizabeth, James Smith, Master, importing the same, were sound, and in good condition, to the best of their knowledge and belief.

(R. M.)

Sworn before me,

Jan. 12, 1796,

(C. O.) (J. F.)

800) W. A. 13th Jan. 1796.

To the Landing Surveyors,

by order of Commissioners,

(J. S.)

Answer from the Landing Surveyors.

Honourable Sirs,

We have reviewed 42 bags, containing — hundred weight, — quarters, — pounds, nett, of Juniper Berries, which appear to us to deserve an allowance of one-fourth part for Damage.

Respectfully submitted,

J. C.

J. K.

Jan. 28, 1796.

TARE.

28th January, 1796.

Allowed by Damage Certificate.

(S. D.)

N. B. Surveyors will not pass Damage Certificate, nor over Entries on Mondays, nor after 12 o'clock.

DIAMONDS, in bulses, from India, to be sent to East India Company's Treasury.

DOG STONES (See STONES).

DUTCH CHARACTERS.

No. 1 is *h*

2... *Z*

3... 3

4... *ſ*

5... *y*

6... 6

7... *Λ*

8... 8

9... 9

10... *ho*

Λy No. 75

Zh 21

ſy 45

DUTCH TARE, reduced to British, divided by 13, and add the quotient.—104lb.
Dutch equal to 112lb. English.

TARE.

DRUGS,

DRUGS, rated in the Book of Rates, pay treble duty when imported in a foreign built ship, or not directly from the place of their growth; therefore particular regard must be had, that all Drugs are really so.

— of the growth of America, may be imported from the British Plantations, as if imported from the place of their growth.

— of Asia, *Bench Officers' Report*. They may come from Leghorn in English built ships, paying the high duty as not of the growth, as likewise all other goods, except *Raw Silk* and *Mohair Yarn*, which by a late Act is prohibited to be brought from thence.

See *Minute Book 6, folio 196*—Ditto 27, folio 211.

E.

EARTHEN WARE, pays duty *ad valorem*.

15th Geo. III. folio 1209.

EAST INDIA GOODS, Wrappers on them not charged, Landing Surveyors' Report. See *Minute Book 7, folio 105*.

— SHIPS, method of appointing the

TARE.

Landing

TARE.

Landing Waiters thereto, *Minute**Book, folio 100, 101, 103, and 104.*

EBONY WOOD, in sticks, Draft only.

EGGS, in baskets, if they do not exceed the following dimensions, to be passed 800 each, 6 score to the hundred:

Whole baskets.

Length 2 feet 10 inches

Breadth 2 2

Depth 1 10

Half Baskets.

Length 1 foot 3 inches

Breadth 1 8

Depth 1 6

ELEPHANTS' TEETH, weighed loose. No

TARE.

ENTRIES. (*See, at the beginning and end of these Tables, what is to be observed relative to them.*)

ESSENCE OF LEMONS, in copper jars, tared by a Surveyor.

Generally

3lb. each.

— OF SPRUCE

1-3d part.

N. B. An over Entry not admitted, being entered ad valorem.

ESTRIDGE

ESTRIDGE LAMBS' WOOL	TARE. 4lb. p. cent.
EXCHEQUER. The King, by his Commissioners out of the Exchequer, may assign further places for the shipping and landing of goods, <i>14th Cha. II. Ch. II, Sect. 14.</i>	
F.	
FEATHERS (BED) in bags	4lb. p. cent.
— (OSTRICH)	3lb. ditto.
<i>N. B. The practice now is so, instead of allowing one-third for strings and quills.</i>	
FECHIA BRUGIATA, in butts, of about 11 Cwt.	14lb. ditto.
<i>N. B. Generally tared.</i>	
FEES, Landing Surveyors', settled, <i>Minute Book 7, folio 126.</i>	
— Landing Surveyors', for viewing Naval Stores, <i>Minute Book, folio 3, 4, and 177.</i>	
— Landing Waiters', for Sufferance, <i>Minute Book 4 and 11, folio 170, 259, 188.</i>	
FENNEL SEED, in bales, of $3\frac{1}{4}$ Cwt.	12lb. p. bale.
<i>N. B. Generally tared.</i>	

	TARE.
FIGS, in barrels	14lb. p. cent.
In baskets, of about 34lb.	5lb. each.
In casks, of about $4\frac{1}{4}$ Cwt.	16lb. p. cent.
<i>N. B. Generally the Tare settled by a Surveyor.</i>	
FLAX (Undressed) Tare settled by a Surveyor; generally 12 p. cent. but if stripped and weighed, take the average of the bale.	
FLEMISH LINEN.—(See LINEN.)	
FLORENCE WINE, the chest usually contains 64 bottles or 40 flasks, passed at 8 gallons, and the half-chest at 4 gallons.	
FLOWER ROOTS, entered <i>ad valorem</i> .	
FRANKINCENSE, or <i>Parrosin</i> , of about $2\frac{1}{4}$ Cwt.	20lb. ditto.
FREEZE CLOTH, 28 to 31 English ells in a piece.	
FRINGE, nett work, embroidery made of silk, &c. forfeited, and the importer liable to 100l. and the seller to 50l.	
FRIZADO, the piece 24 yards.	
FRUIT, in baskets	4lb. each.
FURS, the timber to contain 40 skins.	
FUSTIANS (Dutch) to contain 2 half-pieces, of 15 yards the half-piece.	
— (Naples) tripe or veluce plain, 15 yards the piece.	

FUSTICK,

FUSTICK, in logs or sticks, so many weighed at a time, and opposite their number, place their weight.—*No Tare.*

G.

GALANGA, in bales, *to be tared.*

N. B. Generally in bales of about 1 Cwt.

10lb. p. bale.

GALLON, measure, *viz.*

The Tun to contain 252 gallons.

Pipes or Butts 126

Hogsheads 63

Awn 42

GALLS, in bales, with mats and cords.—

Generally double bags

7lb. each.

single ditto

4lb. ditto.

GARDEN SEEDS, *to be tared.*—All Garden

Seeds pay the same duty, except

Onion Seed, which must, therefore,

be weighed separately.

GARNETS, large strings

$\frac{1}{2}$ ounce each.

Smaller ditto

$\frac{1}{4}$ ditto.

GERMANY LINEN,—(See LINEN.)

GINGER, dry, in bags

2lb. p. bag.

Green, in jars

1-3d for jars.

GINSANG, *to be tared.*

GLASS BOTTLES, 12 bottles are 22lb.

GLASS

	TARE. real Tare.
GLASS (Broken)	
— (Bottles, French,) are valued at 2d. each, that contain 5 to the gallon.	
— (Plates) unrated, landed <i>ad valorem</i> . The plates to be told and weighed.	
— (Looking) entered <i>ad valorem</i> .—The Excise Officers take down the dimensions, and sign the Landing Waiter's books, after he has copied them.	
GLUE, in bags and casks	real Tare.
GOATS' HAIR.—(See HAIR.)	
GOOSE QUILLS, tallied at 100 bundles, each bundle 100 Quills.	
GOODS, concealed in baggage, forfeited. <i>5th Geo. III. folio 745.</i>	
— remaining in the Warehouse, duties not paid nor secured within 12 months, to be publicly sold. <i>12th Anne, Chap. II.</i>	
— nor paid nor secured within 6 months, it shall and may be lawful for the Commissioners of the Customs to cause such Goods to be publicly sold. <i>12th Geo. I. Chap. 28.</i>	
— or WEARING APPAREL, not to be delivered without 3 Commissioners' hands to the order. <i>Minute Book 22, folio 37.</i>	

GRAINS

	TARE.
GRAINS OF GUINEA, in casks, of about 5 Cwt.—Tare as on them.	
GRANILLA, in bags	10lb. p. cent.
GRAPES, entered <i>ad valorem</i> . In jars, to be tallied.	
GUM ARABIC	real Tare.
— COPAL, in serons, &c.	ditto.
— ELEMI, with shavings	12lb. p. cent.
<i>N. B. Besides the outward package.</i>	
— SANDRAC, generally tared.	
— SEEDLACK, in gunny, of about 1 Cwt.	7lb. ditto.
<i>and so in proportion.</i>	
— SHELLACK	real Tare.
— STICKLACK, in chests, from India, of about $2\frac{1}{4}$ Cwt.—Tare from 100 to 110lb. each.	

H.

HAIR, viz.

Goats' Hair, in canvas	4lb. p. cent.
in hair cloth	7lb. ditto.

*N. B. If in casks, to be emptied, and 2
per cent. allowed for strings.*

- (HORSE) made up in twisted bundles.
When imported in chests to be open,

and

GROSS	TARE.
and the Hair to be weighed loose.	
For strings	2lb. p. cent.
HAIR (HUMAN) in general warehoused.	
From	3lb. to 5lb. ditto.
Thick strings	7lb. ditto.
HAMBRO' TARE , add 10 per cent. to it, to reduce it to English weight.	
HAMMER , for stamping Hides, is deposited at the Warehouse, and a Weigher is sent for it with a Note from the Landing Waiter for that purpose, viz.	
<i>Please to deliver to the Bearer the Hammer to stamp some Hides, per the ———, Capt. ———.</i> <i>Yours, &c.</i> <i>[The Name at full length.]</i> <i>N. B. When you return the Hammer, remember to have your Note returned.</i>	
HAMS , weighed loose.	
HATS (STRAW or CHIP) told.—To be imported in packages, not containing less than 75 dozen; if otherwise, to be forfeited. <i>Not exceeding 22 inches in diameter.</i>	
HARNESS (Plates) to be accounted for iron doublets.	

HAY,

TARE.		TARE.
HAY, the load to contain 36 trusses, 56lb. each truss.		
HEMP (Rough) except when damaged, no Tare.		
— (Steel)		4lb. p. cent.
HESSIAN (Canvās).—(See LINEN.)		
HIDES. Such Hides as are in the hair, and not chargeable with the New Duties, are only to be tallied at 20, at the delivery; but the following sorts being tanned, tawed, or dressed, are to be stamped with a proper stamp, (being a Hammer,) to denote the payment of the New Duties, viz.		
Buffalo, Elk, Loshee, Russia,	} in bundles, tallied and entered per dozen.	
And all other Hides dressed in oil or tanned.		
Cow, Horse, Mare, Gelding, Calf, Steer,	} tallied at 10.	
And all other, dressed in alum, or otherwise tawed, and pieces of Hides,		

	TARE.
tanned, tawed, or dressed, as well as all manufactured wares of Hides.	
HOGS' BRISTLES , undressed, per dozen,	
In casks, with ropes, from	11 to 13lb. p. ct.
In vats, of about 500lb.	14 to 16lb. ditto.
<i>N. B. Bristles from all parts, except Russia, are to be tared. It is usual in almost all other articles but this, when the entry is in pounds, to calculate the Tare on 100lb. but this is calcu- lated on 112lb. and the new way re- duced.</i>	
HONEY , in jars, deduct	1-3d part.
<i>N. B. 12lb. is a gallon, and 42 gallons a barrel. If in cases, to be tared by a Surveyor. If in casks, to be weighed, and the Surveyors to settle the Tare, which, with the Draft being taken off, divide theuttle pounds by 12 to bring them into gallons, and the pro- duct by 42, to bring them into barrels.</i>	
HORNS (Ox and Cow) to be tallied at 10.	
— (BRASS FRENCH) pay by tale <i>ad va-</i> <i>lorem.</i>	
— (TIPS) to be tallied at 50, or as most convenient.	

	TARE.
Hops, in bags	4lb. p. cent.
Hose, (Worsted) from Jersey, imported duty free by a certificate from the proper officers in that island.	
Hour and Minute Hands, for watches, the dozen of either 1 pennyweight.	
Hungary Water. <i>Example on three cases entered:</i>	
Quantity 15 gallons Hungary Water.	
15 ditto glass bottles.	
Value 1s. per gallon.	
No. 1 .. 72 half-pint bottles $4\frac{1}{2}$ gallons.	
2 .. 40	5
3 .. 80	$5\frac{1}{2}$
N. B. Eight pints, or sixteen half pints, accounted a gallon,	
I.	
INCLE, (Wrought) is a kind of narrow Tape, weighed loose. The allowance of Tare is only for the papers that contain it, which is	4lb. p. cent.
N. B. If weighed in the vat the Tare is	12lb. p. cent.
— (Unwrought) or short Spinnal, is bleached yarn the skeins, are about $\frac{1}{2}$ an ell or upwards in length, and	

	TARE.
that which is not called short Spinnal, about an ell in length. When un- wrought Inle is imported in bales or round bobbins of about 2 Cwt.	6lb.
of above 2 Cwt.	8lb.
<i>N. B. If imported in cases or chests it is weighed loose, therefore no allowance.</i>	
INDIGO, variously imported, when in casks the Tare is marked on them, but are generally emptied and tared, in se- rons of about 212lb.	10lb. p. cent.
INCENSE or OLIBANUM, in gunny, of 2 to 3 Cwt.	14lb.
Ditto of 1	8lb.
IPECACUANNA	real Tare.
ISINGLASS, weighed and Tared by a Sur- veyor. <i>Duty free.</i>	
<i>N. B. Generally in casks of about 3½ and 4 Cwt.</i>	84lb.
In bags	16lb. p. bag.
JALAP, in serons	11lb. each.
JUJUBES, in vats	16lb. p. cent.
JUNIPER BERRIES, in bags	real Tare.
In casks Italian Tare is marked on them, in bags, generally	2lb. each.
<i>N. B. The Italian Tare to be reduced into English pounds. Five bags in the scale.</i>	

IRON,

	TARE.
IRON, (in Bars) no Tare allowed, and under $\frac{3}{4}$ of an inch, subject to wrought Iron duty, or entered at sight they are seizable, if the guage will pass clear along the bar without stopping.	
— (SPRUCE)—No Tare.	
<i>N. B. Russia Bar Iron is distinguished by being $\frac{3}{4}$ of an inch square, or under. If any pieces, to be weighed separate. German, Irish, Norway, and Spanish, are delivered the same.</i>	
— (old Bushel) Tared by a Surveyor. None to be passed under that denomination, but such as imported for any use without new forging. Entered as Spruce Iron.	
— (Manufactured) not otherwise rated, in casks	70lb. each.
— (WIRE) called <i>Virginal</i> , in small boxes, about	3 oz. p. box.
<i>N. B. There is both Iron and Brass Wire.</i>	
— (WARE) wrought, of the manufactory of Holland, &c. admitted to entry <i>ad valorem</i> . If it does not exceed the value of 2l. 10s. the hundred weight, 5 per cent. on the value; if	

above

	TARE.
above 2l. 10 per Cwt. at 10 per cent. on the value,	
IRON (CHESTS) are to be weighed, in order to ascertain the quantity of iron.— (See CHESTS OF IRON.)	
<i>N. B. Dimensions of Iron Chests—Large,</i> <i>1½ yard long; middle, 1 yard; small</i> <i>¾ yard.</i>	
K.	
KETTLE VATS	8lb. p. cent.
KID SKINS. —(See SKINS.)	
KNIVES, the dicker to contain 10.	
L.	
LACE, (called THREAD BONE LACE,) is contained in aulns, and reduced to yards, by subtracting ¼ part of the total aulns. The odd parts are quar- ters of an auln.	
LAMP BLACK, in small barrels, being of a light quality it is usual to empty a few of the same size and weigh each quantity by itself nett, and if any difference in the weight, to average them, size by size.	
	LANDING

	TARE.
LANDING SURVEYORS, to discharge baggage on holidays, <i>Minute Book 11, fol. 100.</i> —Passengers' baggage is permitted to be landed by a particular sufferance, directed to the Land Surveyors and Land Waiters appointed to the ship, who after examining the same, are to report the contents thereof to the Commissioner, who will order what is worn apparel to be delivered, provided not made of goods prohibited to be worn in this kingdom. The <i>customable</i> things to be entered, and those <i>prohibited</i> to be prosecuted.—In general, all baggage now, goes to the warehouse from whence the sufferance is required from the Land Waiter, who gives it up, after he has first entered it in a book.	
— to sign the Tare on all goods paying duty, <i>Minute Book 17, fol. 131 and 135.</i>	
— to report to the Board, when any of their number are absent.	
— Messenger to attend their office, <i>Minute Book 3, fol. 155.</i>	
— Fees, <i>Minute Book 4, fol. 126.</i>	

LANDING

LANDING SURVEYORS, persons paid for acting for them, *Minute Book 5, fol.*

143.

— two viewing Currants, Merchant not satisfied, all the Surveyors ordered to view the same, *Minute Book 6, fol.*

18.

— for viewing Naval Stores, *Minute Book 5, fol. 3, 4, and 177.*

— to have a clerk assigned them, *Minute Book 8, fol. 124.*

— not to mark Linen for opening in the office, but on the quays, at the time of landing, *Minute Book, fol. 109.*

LANDING WAITERS, striking a ship off the list before it is out, to be mulct a fortnight's salary, *Minute Book 16, fol. 217.*

— (Fees) for Sufferance settled, *Min. Book 4, fol. 170 and 259; and Book 11, fol. 188.*

— erasing their books, a proposal for preventing it, *Minute Book 7, fol. 60.*

— not to work for one another without leave of the Landing Surveyors; nor to dine with the Merchants.

— to send the key of their desks to the Surveyors, when ill, *Minute Book 13, fol. 2.*

TARE.

LANDING

	TARE.
LANDING WAITERS, to enter the credit, and write off the same, on pain of dismission.	
— not to work noon time without giving notice to the Landing Surveyors.	
LATTEN (BLACK) in pots.....	8lb. p. cent.
— (WIRE) weighed loose, and Tare ..	$\frac{1}{2}$ lb. ditto.
<i>N. B. Brass, Copper, and Steel Wire, are delivered in the same manner.</i>	
LAWNS (Silesia) 4 Lawns in a piece.	
LEAF METAL, prepared for battery	8lb. ditto.
<i>N. B. There are three distinctions of duty for almost one sort of goods, viz. Black Latten, which is in sheets, Metal prepared, and Battery; the two last are commonly called Kettle Vat. The highest duty is on the manufactured, which are known by the dint of the hammer on the kettles.</i>	
LEMONS (ESSENCE OF) or Perfumed Oil, in copper jars, soldered round, mea- suring 1 foot 2 inches high, and 1 foot 2 inches diameter, weighing from 84 to 90lb.	18lb. each.
With strings, weighing Cwt. 0 2 2	12lb.
Ditto	11lb.

LEMONS, (JUICE OF) the pipe to contain
126 gallons, and gauged.
— (and ORANGES).—(See ORANGES.)

LINENS. *Rules to be observed by
the Officers of the Customs, on
landing and examining Linens,
viz.*

Every package is to be opened, that
the contents may be compared with
the entry. If there is more contented
linen than is expressed in the warrant,
liable to be stopped. All contented
linens short entered; or of a different
species to that which is entered (that
is) paying a higher duty.—No post
entry to be allowed without a special
order from the Board, for Linens that
contents thereof are mentioned in the
prime entry.—The Landing Waiters
measure frequently some of the
pieces in each bale of contented
Linens that are examined, particularly
Flanders and Holland Linens, each
bale, chest, or vat of which is to be
opened. Not contented Linens are
generally imported from Russia,

TARE.

Dantzick,

TARE.	TARE.
Dantzick, Germany, Holland, and other parts; such as Dowlas, Loskrans, Garlix, &c. The merchant inserts the number of pieces and total contents of each bale, but if the pieces run of equal length, he is also to indorse the measurement on the warrant. To adjust the quantity of <i>not contented Linens</i>, not less than 2 pieces in each bale to be measured; and in case of dispute, as many more and the whole, to be made up accordingly. If the breadth of the least Linen entered as narrow Germany, should exceed $31\frac{1}{2}$ inches, and so with others, <i>those which exceed, liable to be seized.</i>	
<i>N. B. Switzerland Linens sometime exceeds.</i>	
<i>The length of the following Linens must not exceed, viz.</i>	
FLANDERS or HOLLANDS.	
TIKES about 2 yards wide: 6 yards deemed alike.	
BARMILLIANS, not to exceed 30 yards.	
Ditto half pieces 15 ditto.	

	TARE.
<i>N. B. No post entry for Linens paying duty, without leave from the Board.</i>	
<i>Foreign Sail Cloth, Linens checquered, striped, printed, stained, or dyed, to be stamped after paying the duty.</i>	
<i>N. B. A skilful weigher must repack the Linens or Goods, to prevent their being injured.</i>	
The first package of Linens which is landed, is always examined, and if any difference appears between it, and the entry on the warrant, every Bale is liable to be separately examined.—One in three of every package of Linen is always examined; but those of Flanders and Holland, Silesia Lawns, and Cambricks, 2-3ds of the number of packages are always examined. Lest the whole should be passed as half pieces, to be chosen and marked thus  by the Land Surveyor, who signs his initials.	
<i>N. B. The Landing Surveyor or Waiter may open any bale suspected of fraud.</i>	
MINSTERS and OSNABRIGS are to be charged 5 score only to the hundred.	

N. B. A Land Surveyor must sign his initials previous to landing Linens.

LINENS, (Russia,) narrow, not to exceed $22\frac{1}{2}$ inches breadth. There is Russia Linen $31\frac{1}{2}$, 36, and 45 inches breadth. Broad is above 45 inches, and pays duty *ad valorem*.

N. B. Must be always entered in full, no post admitted.

Russia SAIL CLOTH, the yard square weighs 17 ounces and the 6th of an oz.

— **Damask and Diaper TOWELING and NAPKINING,** not to exceed half an English ell in breadth; if above, to pay duty *ad valorem*.

N. B. No allowance for wrappers on Linen in bales from Russia.

Narrow Germany Linen is 31 inches and half broad.

Broad ditto, is above 31 inches and half.

Linen in bales from Germany has 3 per cent. deducted, for wrappers on the 120 ells.

Each piece of narrow Germany Linen measures 25 ells and half. Each great hundred to contain 120 ells.

TICKING, from Germany or any other

country,

TARE.	TARE.
country, not otherwise rated, the piece 36 yards, and 12 yards the Tick.	
LINEN, (from Switzerland,) is entered as narrow Germany, which being often found broke, must be measured in breadth.	
— (from Germany, Holland, Russia, and Dantzick,) are frequently not contented Linens.—Four Silesia Lawns in a piece Silesia.—Damask and Diaper for Tabling the same as Holland.—Clouting is the same breadth as Towelling; if half yard wide, 14 yards long; if yard wide, seven yards long.—Holland, Diaper, and Damask for Tabling, is an English ell, or upwards, in breadth, and about 14 yards long.—Towelling and Napkining are under an English ell in breadth, and about 38 yards long.	
Holland whited Linen, pays 1 <i>d.</i> per yard extra duty for being whited; therefore is frequently measured.	
<i>N. B.</i> A post entry may be made on all Linens, not exceeding 6 per cent. without consulting the Board; but if it exceeds	

that

that quantity, the Board to be acquainted, and the delivery subject to their order.

ALLOWANCE FOR WRAPPERS.

Hambro' and Bremen Linen and Hessian

Canvas, in packs and bales, 1 ell in 40. Not exceeding 120 ells on any one pack, be it ever so great, *i. e.* 3 p. cent.

Dantzick Linens 4 ditto.

Spruce Canvas 4 ditto.

Flanders Linens, 3 ells for every 5 score.

Holland Duck, 4 5 ditto.

N. B. Holland Duck is made up in bolts,

at 28 ells each.—If brought loose no allowance. No Wrappers to be allowed on Linens imported in chests, casks, or vats. If any Linens are used for Wrappers which pay a higher duty than what is contained in the bale or pack, which is not entered accordingly, liable to be seized.

LINEN, quantity and quality unknown, must take a bill at sight.

N. B. German Linen is stamped Ticklenburg; if so, 2 per cent. to be added, but on no other.

TARE.

LINEN,

	TARE.
LINEN , (from Ireland,) made in Ireland, is imported free of duty; but must have a certificate proving the same. One package in three is always examined, lest any Cambricks or Lawns should be smuggled therein.	
— (Yarn, raw)	10lb. p. cent.
(See YARN.)	
LIQUORICE , or STICK LIQUORICE , usually packed in leaves, which have Tare from	7 to 9lb. p. cent.
Formerly the allowance was 4 per cent. which has been found insufficient, except in a few instances.—	
The packages are also Tared.	
LOGWOOD , only the Draft.	
LUCERN SEED	real Tare.
M.	
MACE , forfeited, if imported under 300lb. nett weight. Dutch Tare, marked on the cask, is sometimes conclusive; but generally it is emptied and Tared.	
MADDER , in casks	10lb. p. cent.
In bales, packed in hair bags, of about 2 and 3 Cwt.	11lb. ditto.
MANNA,	

TARE.	TARE.
MANNA, in chests.	real Tare.
MARBLE, (URNS and MORTERS,) square the diameter, and multiply thereby the number of Morters, add 1-3d, and divide by the number of Mor- ters: the quotient is the contents in feet.	
<i>N. B. A doubt entertained, whether 1-5th or 1-3d should be added.</i>	
— (Polished,) by feet square, superficial measure.	
— (Rough,) to be reduced into solid feet.—The most concise method, and which is the practice of the port of London, is to work the dimensions by cross multiplication, by the fol- lowing rule, viz.	
Feet multiplied by feet produce feet.	
Feet inches inches.	
Feet parts parts.	
Inches inches inches.	
Inches parts seconds.	
MATS, a dicker is 10.	
<i>N. B. Russia Mats are usually imported 10 in a bundle.</i>	

WHAT	TARE.
MATTING, tallied per roll, and the number multiplied by the yards in each.	
MEAL, 12 barrels in a last.	
MEASURING BOARD. <i>Rule:</i> Multiply the length by the breadth, and the product will be the contents; and if the thickness is given also, multiply the last product (being the same denominator) by that also.	
MELTING POTS, by tale.—Allowed for brakage.....	10lb. p. cent.
METAL, prepared for BATTERY.—(See LATTEN BLACK.)	
MILLET SEED	real Tare.
MOGADORE TARE, 20 per cent. additional.	
MOHAIR TWIST, for papers	2lb. p. cent.
MOLASSES, or MOLOSSES.—(See TREACLE.)	11 & 12lb. p. ct.
MORELS, from Turkey, &c.	real Tare.
MUMS	ditto.
MUSTICK	ditto.
MYRRH, (Gum,) from Turkey, &c.	ditto.
<i>N. B. Generally from Cwt. 3:2:0 to 4</i>	
<i>Cwt.</i>	92lb.
<i>In half chests</i>	42lb.

	TARE.
N.	
NEATS TONGUES, are told.	
NEEDLES, both by tale and weight.	
NEST (BOXES.) Suppose 87,526 single	
Boxes, how many? Answer: 75	
groce, 11 dozen, 8 nests, and 6	
boxes.—(See BOXES.)	
<i>N. B. Eight Boxes a nest.—Pill Boxes 4</i>	
<i>a nest.</i>	
NUTMEGS (Dutch). The Tare marked	
on the barrel: forfeited if imported	
under 300lb. nett Nutmegs.—The	
same as MACE.	
NUTS. Small Nuts, Chesnuts, and Wal-	
nuts, are rated by the barrel, con-	
taining 3 baskets. When imported	
loose, are measured by a City Meter,	
and put into a bag for landing, con-	
taining 1 barrel.—Are Tallied on	
landing.	
NUX VOMICA.	real Tare.
O.	
OAK, a Turkish weight, equal to $2\frac{1}{4}$ lb. or	
44 ounces English.	
OAKER, is usually entered by the bushel,	

and measured by a City Meter. The
barrel contains 3 bushels.

*N. B. He signs the account in the Blue
Book of the Land Waiter.*

OIL (Ordinary) to be gauged. Example
on three pipes, viz.

H.	B.	L.	C.	Wet Incb.	Ullage.
24:5	29:4	44:5	118	27	114
24:9	29:8	44	120	28:3	118
24	29:8	43:6	116	27:9	113

345

N. B. 252 Gallons are a ton.

— (SALLAD). Example on 30 jars,
Cwt. 78:1:24 how many gallons?

8788

90 Draft

8698

1-3d for jars 2899

5799

add 1-3d. 1933 to bring to gallons

77312

take off 1-7th 110 for foot

gallons 663 for duty.

Whole

Whole chests 64 bottles, or 8 gallons each.

Half ditto 32 ditto, or 4 ditto.

N. B. Eight bottles make a gallon. Seven pounds and half are a gallon of Oil.

OIL, (Ordinary,) to be weighed 18lb. p. cent.

Or multiply the gross weight by 94,
which is equal to deducting 18 from
112lb. add 1-3d to bring the pounds
into gallons, cutting off the right
hand figure, and then 1-7th for foot
or sediment, divide the produce by
252, to bring it into gallons.

94lb. equal to 112lb.

84 100

47 56

23 28

12 14

6 7

3 3

*N. B. If there proves to be a considerable
take in the cask, it is customary to
gauge all those ullages, and not weigh
them, the Tare in that case not being
sufficient.*

(TRAIN,) in barrels, under 3 Cwt. 50lb. p. barrel.

N. B. The Merchant may have the Oil

weighed

TARE.	TARE.
<i>weighed or gauged. Oils of all kinds</i>	
<i>pay duty per gallon.</i>	
OIL (TURPENTINE,)	1-5th part.
— of Venice, in pots	1-3d part.
— (CASTOR,) in bottles. <i>No Draft nor</i>	
<i>Tare allowed.</i>	
N. B. FOR THE LAND WAITERS.	
<i>Measure two, to see if they are right, then</i>	
<i>take the average, and set down the</i>	
<i>whole number of gallons.</i>	
— (or ESSENCE,) in tin canisters	3lb. each.
— (of CLOVES or CINNAMON,) in	
quart bottles, each	20 ounces.
In pint ditto	10 ditto.
— in uncertain casks	18lb. p. cent.
— (New England,) in barrels	50lb. each.
If above 3 Cwt.	18lb. p. cent.
— (of JUNIPER,) in tin jars, weighing	
28lb.	3lb. each.
— (Chymical,) in copper jars, from	
Cwt. 0:2:0 to Cwt. 0:2:17 . . .	12lb. ditto.
In copper canisters, from Cwt. 0:1:26	11lb. ditto.
— (RHODIUM,) in bottles, weighing	
31lb. each	7½ ounces.
— ROSEMARY,) in bottles, weighing	
Cwt. 0:2:17; each	11lb.

OIL

	TARE.
OIL (THYME,) in copper jars, from Cwt. 0 : 2 : 6 to Cwt. 0 : 2 : 10; each	12lb.
OLIBANUM, (ESSENCE OF,) in gunny, of 2 to 3 Cwt	14lb.
Of 1 ditto	8lb.
OLIVES, in kegs or jars, are tallied, and the Gauger signs to an average con- tent.	
<i>N. B. Multiply thereby, and divide the product by 63, the gallons in a Hhd. —One-third is allowed for cask and liquor.—Pays duty by the hogshead.— Two gallons a keg.</i>	
ONIONS, in chests, are tallied.—Two chests are a barrel.	
OPIUM, from Turkey, to be weighed loose, and for leaves and chaff	2lb. p. cent.
ORANGES and LEMONS, in chests.	
A chest entered to contain 500.	
Half a chest	250.
<i>N. B. No damage to be allowed if the whole are rotten.—Two boxes are a chest.</i>	
<i>Dimensions of chests :</i>	
3 Feet 2 inches long—1 foot 8 inch. broad— 1 foot 2½ inches deep.	
<i>Half chest or box in proportion.</i>	

TARE.	TARE.
ORANGE FLOWER WATER. Viz.	
<i>Example on 9 boxes, containing 2 jars each box, 63 gallons entered—Not in glass :</i>	
18 Jars, at 15 gallons each.—Multiply one by the other, to know the quan- tity of gallons.	
OVER ENTRY. The Merchant or Agent to make oath of the Over Entry on the back of the warrant, under which the Landing Waiter reports, con- firming the oath, and two Landing Surveyors certify the same.	
<i>N. B. When goods are entered not subject to duty, it is prudent to over enter them, to save the expence on a Post Entry.</i>	
OVER POSTING. It happens sometimes that a Merchant over posts from er- ror in the account, being wrong cast up. He then applies as for an Over Entry, and all goes through the same form, and the Landing Waiter is only to mind, to add the quantity of the prime entry and the post together, and specify their amount in the cer- tificate as one amount only, and	

proceed

TARE.	TARE.
proceed in every other respect as for an Over Entry on the prime. It also sometimes happens, that different Merchants enter the same goods twice, which is a double entry; in this case, you proceed the same nearly as for an Over Entry—there are printed forms on purpose, which are very much like those for Over Entries. The Landing Waiter to specify in the book of Over Entries how the double entry arose, by observing that the same was entered by another.	

P.

PACKTHREAD.

N. B. Packthread is three times twisted,

Twine only twice ditto.

PAINTING COLOURS real Tare.

PAPER, viz. entered by sight.

The ream to contain 20 quires.

The quire 24 sheets.

The bundle of brown paper to contain 40 quires.

N. B. All Paper imported in true quires of 24 each, have an allowance of 6 sheets in every ream, in consideration

of the outsides being damaged; but in all Papers imported in quires of 25 sheets each (being generally the Printing Papers) there must be an addition of 12 sheets to every ream. The several species of Paper being very difficult to distinguish, there should be at the Custom-House samples of the several names, with the duties upon each quality, according to the several Acts of Parliament; by that means, Merchants as well as Land Waiters would be better acquainted with the entry of this article.

The mark, number, and contents of each particular bale ought to be endorsed on the back of the warrant, thus:

Reams by tale.

Quantity entered—reams, quires, sheets.

For the old duty.

For the new duty.

When the account of the examination and delivery is made, the Surveyors certify in the following manner:

Allowed on the bale No. —, containing — reams, — quires, of ordinary

TARE.

Paper

Paper for old duties, and Foolscap, &c. for new duties, 1-4th part for damage.

(B. C.) *Surveyor for Paper.*

(D. E.) *Land Surveyor.*

(Now weighed, and pay per pound.)

PAPER, (EMBOSSSED,) not for hanging rooms

1lb. p. cent.

— (CARTRIDGE,) to be weighed.—*No Tare for strings.*—240 Sheets is half a ream.

— (PRINTING,) each bale

PARCHMENT, the roll to contain 6 dozen sheets.

PARROSIN.—(See FRANKINCENSE of PARROSIN.)

PASTE, (VERMICELLI or MACARONI,) generally emptied and Tared.

PEAS, are measured.

PEPPER, in bags, about 300lb. Tare settled with the East India Company .

3lb. p. bag.

8lb. p. ditto.

— (LONG,)

— (CAYENNE,) entered per value.

PENCILS, (SLATE,) entered per value.

PETITIONS are frequently addressed to the Commissioners of the Customs on several subjects; very often on goods returned, for some legal purpose or other, or allowed to be imported with

TARE.	TARE.
of the outsides being damaged; but in all Papers imported in quires of 25 sheets each (being generally the Printing Papers) there must be an addition of 12 sheets to every ream. The several species of Paper being very difficult to distinguish, there should be at the Custom-House samples of the several names, with the duties upon each quality, according to the several Acts of Parliament; by that means, Merchants as well as Land Waiters would be better acquainted with the entry of this article. The mark, number, and contents of each particular bale ought to be endorsed on the back of the warrant, thus: <i>Reams by tale.</i> <i>Quantity entered—reams, quires, sheets.</i> <i>For the old duty.</i> <i>For the new duty.</i> When the account of the examination and delivery is made, the Surveyors certify in the following manner: <i>Allowed on the bale No. —, containing — reams, — quires, of ordinary</i>	<i>Paper</i>

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the expence of an entry, after having passed the proper official attention within the long room, is sent to the Landing Surveyors and Landing Waiters to report on, after having examined the goods.

FORM OF A PETITION.

Honoured Sirs,

There is on board the *Jenny, Johnson*,
from Lisbon, D. S. No. 1, a case, containing
— British manufacture returned. Humbly
beg your Honours' order, to have it examined
and delivered.

Most humble Servant,

10th Feb. 1796.

(D. M.)

To be brought up and examined, if
reported.

10th February.

(W. C.)

It is reported.

(N. A.) Dep. Comp.

BACK OF THE PETITION.

Honourable Sirs,

We have landed and examined one
small case, containing —, which appear to

TARE.

be British manufacture returned, of which
the Merchant is ready to make oath.

Respectfully submitted,

Feb. 10, 1796. (F. C.) Land Waiter.

(S. K.) Landing Surveyor.

February 15th. Submit the proof of
British manufacture.

(W. B.) Commissioner.

Thomas Smith, for D. M. maketh oath,
that the — above mentioned are British
manufacture, formerly exported from hence,
and are now returned as the same, and no
other.

Thomas Smith.

Sworn before me,

February 15, 1796.

(W. R.) Dep. Comp.

N. B. The Landing Waiter must enter the
Petition in a Blue Book, and at the
top of the Petition mark the number
or folio in the Blue Book, always
keeping the Petition by him in the said
book.

PERSIA, in bales of $1\frac{1}{2}$ Cwt.

20lb.

PICKLES, deducted for liquor

1-3d part.

PICTURES,

TARE,	TARE,
PICTURES, are measured, and pay duty according to the following dimensions: 1. Of 4 feet square, or 16 superficial feet square, or upwards; or any dimensions, which being reduced, will produce such square. 2. Of foot square, or 4 superficial feet, and under 4 feet square. 3. Under 2 feet square.	
PILL BOXES.—(See BOXES.)	
PIMENTO, in bags	3lb. each.
<i>N. B. If in casks, to be emptied and Tared.</i>	
PISTACHIA NUTS, from Smyrn. are weighed and Tared.	
PITCH. The last is 12 barrels.	
The barrel $2\frac{1}{2}$ Cwt. or $31\frac{1}{2}$ gallons.	
The gallon 9lb.	
— Burgundy and America, p. barrel . . .	56lb.
— Archangel	93lb.
— Swedish	36lb.
<i>N. B. Divide by 9 for gallons—multiply by 2 for half gallons—and divide by 63 for barrels.</i>	
PLASTER OF PARIS. No allowance but Draft.	
	<i>N. B. The</i>

	TARE.
<i>N. B. The mount to contain 3000lb. Reduce the weight to pounds, and divide by 3000 to bring it into mounts, the name in which it is entered.</i>	
PLATE, (Wrought,) may be battered on board the ship, otherwise it is liable to duty.	
PLATES, (of Tin,) double or single, the barrel to contain 300.	
<i>N. B. Single Tin Plates are marked 41</i>	
PLATT, (Bermudas,) are generally weighed loose.	11lb.
PLUMBS, (Dried,) each box	1-3d part.
POD, a Russian weight	
POMATUM, allowed for Tare	
POMEGRANATES. To be Talled.	
(PEELS,) weighed and Tared.	3lb.
PRUNELLAS, in boxes, of about 14lb. each, per box	20 to 24lb. p. ct. 14lb. p. cent.
PRUNES, generally from	
In puncheons, or uncertain casks	
<i>N. B. The Tare to be averaged by weighing two or three casks.</i>	
PUMMICE STONE, Italian Tare marked on the casks.	

	TARE.
Q.	
QUICKSILVER.—(See ARGENTUM SUB- LIMATUM.)	
R.	
RAGS.— <i>Pay no Duty</i>	no Tare.
RAISINS, in jars or casks, 2 or 3 tared and averaged.—Generally about 16lb.	
(In frails,) from Lipra	6lb. each.
(In barrels,) of about 100lb.	14lb.
— (SOLIS,) in casks	12lb. p. cent.
— (SMYRNA,) in fir casks	12lb. ditto.
in oak ditto	14lb. ditto.
in baskets, with bands .	4lb. each.
in ditto without	3lb. ditto.
— (DENIA,) in ditto	4lb. ditto.
— (MALAGA,) in ditto	2lb. ditto.
<i>N. B. Allowances on Raisins, in lieu of damage, viz.</i>	
Lipra, Faro, Belvidere, or Lexia . . .	10lb. p. cent.
Solis	1lb. ditto.
Smyrna	6lb. ditto.
Denia	20lb. ditto.
<i>17th Geo. III. Chap. 43, fo. 1516.</i>	

RACKETS,

	TARE.
RACKETS, imported at value. Generally a coarse sort of Catlings for stringing the Rackets are at the same time imported, made up in long bunches like horse hair.	
RASHES, single piece to contain 15 yards.	
REED SAUNDERS, in sticks, weighed loose, therefore no Tare.—Pays no Duty.	
RHUBARB, in bales or casks, from Turkey, &c. to be Tared.	
RICE, when Tared on the quays, every cask is Tared by the Landing Waiter; when at Sufferance Wharf, by the weigher, in presence of the Landing Waiter.— <i>The Tares</i> placed opposite <i>the weights</i> .	
RINCHURST, in hands	56lb.
RODS (BASKET).—(See BASKET RODS.)	
ROE, of <i>Mullet</i> or <i>Batargo</i> , from Turkey, weighed nett.	
ROLLS. The Tare is	20lb. p. cent.
ROSALGAR, or ARSENIC, weighed and Tared; generally allowed	6lb. p. cent.
ROSE LEAVES, in casks	7lb. each.
ROSIN, from Russia.	6lb. p. cent.
ROOT, (ANGELICA,) in casks of 2 or 3 Cwt.	49lb.
— (FLOWER,) entered per value.	
— (SPAKE,)	real Tare.

	TARE.
RUM, (see BRANDY,) not to be imported in casks less than 60 gallons, except for the use of the seamen, not exceeding 2 gallons for each. 5 th Geo. III. Chap. 43, fo. 776.	
<i>N. B. Except Rum from the British plantations, imported directly from thence, for private use.</i>	
RUSSIA GOODS.—(See Minute, dated 24 th December, 1788.)	
S.	
SACK CLOTH, of single thread, the piece to contain 15 yards.	
FREEZE CLOTH, the piece 28 to 31 English ells.	
SAFFLOWER, from Leghorn, in bales, of about 9 to 10 Cwt.	84lb.
<i>N. B. Generally emptied and Tared, and take an average weight.</i>	
SAFFRON, from Spain.	
In lamb skins	4lb. each.
In small canvas bags, of 4 $\frac{1}{2}$ lb.	5 ounces.
<i>N. B. Sometimes weighed with an ounce weight, but at liberty of having the bags or jars Tared.</i>	

SAGO,

	TARE.
SAGO, weighed nett.	
SAL ARMONIAC.—The Italian Tare is generally on the casks, which if not approved of, to be Tared.	
SALT, in the port of London, is weighed by a City Meter.	
84lb. a Foreign bushel.	
56lb. an English ditto.	
40 Bushels a wey.	
2 Weys a last.	
SALTPETRE, <i>Viz.</i>	
In oak casks	11lb. p. cent.
In fir ditto	13lb. ditto.
In treble bags	18lb. each.
In double ditto	14lb. ditto.
SAPHORA, of about $1\frac{1}{4}$ Cwt.	14lb.
SARSAPARILLA.—To be Tared.	
SAUSAGES, weighed nett.	
SCAMMONY, or DIAGREDIUM, in casks,	
of 3 Cwt. and half; per cask	70lb.
In roots	12lb. p. cent.
SCAMOTY.—The piece to contain 7 yards and half.	
SEED, (CANARY,) in barrels, of 2 Cwt. and half	30lb.
— (CARRAWAY,) in canvas, of about 3 Cwt.	10lb. each.

	TARE.
SEED, (CLOVER). <i>Viz.</i>	
In fir casks	8lb. p. cent.
In oak ditto	11lb. ditto.
In large bags	5lb.
In small ditto	3lb.
In sail-cloth packages, of 3 Cwt.	6lb.
— (CUMMIN).—(See CUMMIN SEED.)	
— (FENNEL).—(See FENNEL SEED.)	
— (LUCERN).—(See LUCERN SEED.)	
— (MUSTARD).—To be Tared.	
— (RAPE), the last to contain 10 quarters.	
— (WORM). <i>Viz.</i>	
Of the growth, in bales	24lb. ditto.
Not of the growth, in ditto.—To be Tared.	
SENNA, in bales	12lb. p. cent.
SHAVINGS, or PLATTS; for hats.—To be Tared.	
<i>N. B. Forfeited, if imported under 224lb. weight.</i>	
SHELLACK, or STICKLACK.—To be Tared.	
SHUMACK, in bags	10lb. p. cent.
From 2 to 3 Cwt.	8lb.
Of about 7 Cwt.	14lb.
SIGHT, (BILL OF). When the Merchant has not a proper invoice of what goods are in each package, he takes out a	

Sight,

Sight, by making oath, that he does not know what goods are contained in the packages, and also deposits a certain sum in the proper officer's hands for duty. This Sight, then, passes to the Landing Waiters for the ship, when they are landed and examined—the Landing Waiters report on them, which is also signed by a Land Surveyor, (for he also is to attend the examination, to certify.)

It then goes to the proper officers to settle the duties. The Merchant then pays more to the deposit-money, or receives some back, as the case may be. It then returns to the Landing Waiter, who, until this, had the goods in charge, which he now delivers up to the Merchant, which is called *perfected*.—The form of a Sight is as follows:

SIGHT NO. I.

In the Fame, Jn. Cheap, from Cadiz,
On British account, } W. & T. Ewer.
James Vanhause, }

A *Eight cases merchandize, quantity and quality unknown.*

No. 1. a 8.

Deposit Ten Guineas.

TARE.

James

James Vanhouse (for *Walter and John Ewer*) maketh oath, that neither they, nor he this deponent, nor any other person for them, have received a sufficient invoice, bill of lading, or other advice, from whence the quantity and quality of the above goods can be known, so as to make a just entry, without first being examined by some of his Majesty's officers of the Custom.

(Signed)

James Vanhouse.

Sworn before me,

21st February, 1796.

(H. R.), Dep. Comp.

P. S. Let this *Sight* pass for the goods above mentioned, taking a deposit sufficient to secure the Customs, but not to be delivered till his Majesty's duties are fully paid, which is to be done within three days after examination; then this *Sight* to be returned to the patent officers to be perfect. Dated 21st February, 1796.

Deposit Ten Guineas.

(C. R. & J. D.)

BACK OF A SIGHT.

Landing by virtue and in full of this *Sight*, eight cases marked A No. 1. & 8. containing

two hundred and seventy-four pounds nett of
Gum Copal, five hundred and sixty-eight
pounds nett of Cortex Angustura, and seventy-
six pounds nett of Cortex.

(T. H.)

25th February, 1796.

(T. P.)

In the Fame, Capt. Cheap, at Cadiz,
On British account, }
James Vanhouse, } W. & T. Ewer.

A Two cases, quantity two hundred and
seventy-four pounds weight Gum
Copal.

Four cases, quantity five hundred and
sixty-eight pounds weight Cortex
Angustura, value fourteen pence
per pound.

Two cases, quantity seventy-six pounds
weight unrated Bark, value two-
pence per pound.

I James Vanhouse, for W. and T. Ewer,
do hereby declare, that the unrated articles
above mentioned, are the production of Spain,
that they are the importers thereof, and that
I am authorized to enter them at the separate

TARE.

values

values expressed against each article. Witness my hand.

(Signed) James Vanhouse.

£. 18 18 5.

The above declaration

signed before us,

28th Feb. 1796.

(H. R.)

(J. B.) Dep. Collect.

(J. D.)

(W. P.)

IN THE BLUE BOOK.

W. and J. Ewer, 21st February, 1796.

8 Cases merchandize, quantity and quality unknown.

Deposit £. 10 10 0

A } Gum Copal.
1-8th }

No. 5. 1 : 3 : 4 30

6. 1 : 0 : 20 24

2 : 3 : 24 54 Tare

332 lb.

4 Draft

328

54 Tare

274 lb.

TARE.

Four

Four cases of Cortex Angustura.—The same particulars as with Gum Copal.
Two cases of unrated Bark.—The same.

Landed, 25th February, 1796.

Certified, 25th February, 1796.

(J. P.)

Perfect, 28th February.

£.18 18 5

2 Cases Gum Copal, 274lb.

4 Ditto, 568lb. Cortex Angustura, value 14d. per pound.

2 Ditto, 76lb. unrated Cortex, value 2d. per pound.

Examined for value, (T. P.)

(J. P.)

REMARKS TO LANDING SURVEYORS.

The SIGHT, No. 1, is a complicated one, as appears on examination in this article, some part of the goods being rated, and some unrated: the latter are at value, and must be sworn to, as on the back of the Sight. All goods at value, two Landing Surveyors examine them, and if they approve of the value, sign the initials of their names.—Some Sights are very simple.—Particular

TARE.

care must be taken in declaring the real names of the goods, for if you make a mistake it might be to your loss. If the Merchant names it wrong, you can seize it, should he specify as a sort that pays less duty.—In delivering goods from a Sight, the Landing Waiter is to enter the contents, number of the Sight, and also deposit in his book the mark and number of the package. He is to have the goods landed and opened, which being done, he writes under the delivery, viz.

Landed, by virtue and in full of this Sight, one cask, quantity — (in words at length).

Certified —, 1796.

(R. M.) Land Surveyor.

Should the goods be landed at different times, and there is more than one return, then the words *in part* must be put instead of *full*.

Landing Waiters to keep a lock on the goods till perfect, and duties paid thereon, *Minute Book 6, fol. 141.*

N. B. Sugars and other goods from the West Indies are often imported for his Ma-

TARE.

jesty; this is done by a Sight, the form of which is at the word SIGHT.

SILK. Tare on Silk is as follows, viz.

MESSINA	8lb. p. cent.
BOLOGNA	10lb. p. ditto.

N. B. Messina package resembles oil cloth in the inside.

Bologna ditto, is distinguished by having in the inside, cloth being pitchy, and sometimes with cotton, wool, and straw outside.

Raw Silk has one thread, Thrown Silk has two threads.

— (BENGAL, Raw,) the Tare settled on each bale 26 to 29lb.

— (TURKEY, Raw,) can only be imported from the place of growth, and is Tared by a Surveyor.

— (NUBBS or HUSHES,) are to contain 21 ounces to the pound; for the reducing of which, multiply the pounds by 16, and divide by 21. Tare on one bale of about Cwt. 1:2:0 ... 24lb.

— (SMYRNA, or CYPRUS).

Cwt.		
2 Shirts and a Rope.	In bales, of 2:3:3 and upwards	16lb.
	From 2:3:2 to 2:3:0.	14lb.
	From 2:0:3 exclusive...	12lb.

	TARE.
SILK, (ARDAS,) with cotton wool, from Cwt. 3:1:4 to 2:3:3.....	30lb.
— (PERSIA,) of Cwt. 1:1:0	20lb.

N. B. When Silks are entered half for British and half for alien account, the moiety of one to be carried to the other. As Thrown Silk, although of the same package, pays a higher duty than Raw Silk, it must be delivered separately, the same as goods of a different specie.

N. B. TO THE LANDING WAITERS.

When you deliver Silks, and only so many of each mark and number are landed, when the working hours are expired, you must make up your account in the rough, and the Surveyor, having examined the bales and signed for them in your book, and you from the rough account are certain that no more are landed from each mark than are entered, or rather less, you are to allow them to pass, and not to keep them in charge over night, if the whole is landed, and nothing remains to be posted. But whenever short entered, or more landed of any mark than the

amount

amount of the entry, keep a sufficient quantity in charge, and let the rest be taken away.

SKAITES, for sliding, are generally entered at value, sometimes per dozen, and so much iron, allowing $3\frac{1}{2}$ ounces of iron to every Skaite.

SKINS. Such as are in the hair, are only to be Tallied, but the undermentioned to be stamped, to denote the New Duty, viz.

Cordovans,

Calf,

Lamb,

Sheep,

Deer Skins, perfectly dressed,

Dog Skins, however dressed,

Goat Skins, ditto,

Slink Skins, ditto,

Lamb, }
Sheep, } in oil or otherwise,

Ditto undressed in the wool, Tallied at 100.

Lamb, Sheep, Calf, and Kid Skins, dressed in alum or salt, or meal, or otherwise tawed.

N. B. Kid Skins dressed or undressed, or

TARE.

not

not perfectly dressed, and all Skins or pieces, or Skins tanned, tawed, or dressed, and all Wares, being manufactured, Draft to be deducted from the weight.

TARE.

SKINS, (KID,) dressed, are told generally in bundles of 12.

— (CONEY,) undressed, are Tallied at 100, and made up in dozens.

— (ERMINE,) in bundles of 24 each.

— (ordinary FOX,) ditto.

— (GOAT,) Tallied singly. Entered per dozen.

— (HARE,) Tallied at 120, and made up in great hundreds.

— (SEALS,) Tallied.

— (SWAN,) are told.

N. B. 40 Skins make a timber.

SILVER, (Old). *To petition the Board.*

SLATES and TILES, in frames, entered per dozen, and told.

SMALTS, or POWDER BLUE. The usual

Tare 10lb. p.cent.

SNUFF, (from Holland,) in oak casks, from

Cwt. 7:2:7 68lb.

From . 4:0:0 to 4:0:17 60lb.

From . 1:0:16 19lb.

SOAP,

	TARE.
SOAP. Italian hard Soap, if imported under 3 Cwt. nett, is forfeited.	
— (CASTILL). <i>Viz.</i>	
In serons, of about 3 Cwt. each	30lb.
In single ditto 3	16lb.
In chests, between 2½ and 3 Cwt. . . .	40lb.
<i>N. B. In packages under 224lb. nett, forfeited.</i>	
— CANDLES, and STARCH. <i>If imported under 224lb. nett, forfeited.</i>	
SPA WATER, or PYRMONT, and all other Mineral and Natural Waters, in glass or flasks, not exceeding three pints each.	
<i>N. B. The bottles to be valued at two-pence each.</i>	
SPICE.— (See NUTMEGS and CINNAMON.)	
SPINEL, (Short,) in vats	12lb. p. cent.
In bags	4lb. each.
SPIRITS, WINE, and COFFEE, must be landed from the ship within 30 days, from the date of the report; if not, liable to seizure.	
SPRUCE, (BEER,) to be Tallied.	
The keg to contain 4 gallons.	
Half keg 2 ditto.	

N. B.

N. B. 42 Gallons, or $10\frac{1}{2}$ whole, or 21 half kegs, when full, are esteemed a barrel for the customs; and 32 gallons wine measure, or 8 whole or 16 half kegs, a barrel for the Excise.—About 1 in 10 is allowed to fill them up, as they are seldom all quite full.

SPRUCE, in Porter casks, from Quebec. The Merchant produces his invoice, and is allowed 10lb. on each cask, for soakage in the wood.

— (CANVAS).—(See LINEN.)

— (IRON).—(See IRON SPRUCE.)

SPUNGES, from Smyrna, viz.

In thick hair packages, from 2:1:11 to 2:2:7 Cwt.	36lb.
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In canvas ditto, from Cwt. 1:1:19 to 1:3:11	10lb.
--	-------

N. B. In general Tared.

STAMP, (for Hides and Skins,) is a Hammer, deposited in the King's warehouse.—(See HAMMER.)

STARCH, (and POWDER).

N. B. If imported under 2 Cwt. nett, forfeited.—Weighed and Tared.

STEEL , (Long,) in bundles. Tare for each iron band or hoop	2lb.
---	------

TARE.

N. B. When

TARE.	TARE.
<i>N. B. When entered in bars, no allowance but Draft.</i>	
STONES. Viz.	
108 Square feet of Flag Stone are a ton.	
36 Running feet of Curb Stone are a ton---1 foot wide, from 6 to 9 inches thick.	
16 Solid feet Portland Black Stone are a ton.	
8 Solid feet of Marble are a ton Paving Stones, and are weighed.	
<i>N. B. Slates and Tiles are Tallied.</i>	
— (BURRS). They are Tallied at 10, and used for Mill Stones.—Imported from France.	
— (DOGS, MILL, and QUERN).	
<i>N. B. The last to contain three pair—measure from 3 to 4 feet over, and between 6 and 12 inches thick.</i>	
— (POLISHING,) for goldsmiths, are made up in small bundles, and packed in casks.—They are entered by value.	

TARE.	TARE.
STONES, (PAVING,) not of marble, the foot square superficial.	
— (WHEEL,) in casks, are told.	
STANDISHES, from Hambro', entered per dozen, and told.	
STORAX CALAMITA, from Turkey, is Tared.	
STURGEON, is imported in kegs, and Talled.	
SUCCADES, in jars In small boxes of 1 Cwt.	1-3d part. 11lb each.
SUCCARUM SATURNI, or <i>Sugar of Lead</i> , in chests.—The Merchant produces his invoice, or the upper part of the chest is weighed, which is about 1-5th part.	
SUFFERANCE.	
REMARKS TO LAND WAITERS, &c.	
When they apply for the return of the Sufferance, insert the date, and get the person to insert his name in the book. Examine the report, and tick off the articles, and put down the ship, Captain, from whence, and say when reported, and Land Waiters names; likewise	
The reports } Reported, 9th June, 1797. Books } Warrants. } (W. & B.)	

Then

Then write at the latter part of the account in the book—*This part of the cargo regularly delivered, and entries made.*

(J. B.)

SUGAR, (West Indies,) the following Tare is allowed: viz.

In casks, from Cwt. 8 to 12	1 hund. weight.
12 to 15	1¼ ditto.
15 to 17	1½ ditto.
17 and upwards .	1¾ ditto.

N. B. Casks under Cwt. 8 14lb. p. cent.

which is found by subtracting 1-8th, except hogsheads not full, and weighing under 8 Cwt. then 1 Cwt. is allowed.

If it is a hogshead, and weighing equal to the other casks, in proportion to the size, the additional Tare is to be allowed by the Surveyors, and signed by them.

(Prize). The following Tares are allowed:

MARTINIQUE	12lb. p. cent.
ST. DOMINGO	14lb. ditto.
GUADALOUPE	16lb. ditto.

N. B. To be examined by the Land Surveyors, and cannot be delivered till then, and Tare signed by them.

	TARE.
SUGAR, (East India).	
In bales	36lb.
In chests	1-5th.
In casks	1-6th.
In canisters	1-6th.
In casks St. Thome	1-5th.
— LOAF,) in casks, with paper, thread, and straw	16lb. p. cent.
— (from Philadelphia and New York,) .	12lb. ditto.
But in St. Domingo casks	14lb. ditto.

**REMARKS ON LANDING AND DELIVER-
ING SUGARS.**

To the Land Waiters, &c.

When a hogshead has its contents so much washed out, that it weighs a great deal less than from its size it may be supposed originally to have weighed, two Landing Surveyors fix a proportionate Tare, for the benefit of the Merchant, and sign their names in the Land Waiter's book.

It is usual, notwithstanding the above remark, for one Landing Surveyor to sign only the initials of his name, by marking the hogshead thus, *HHd.* which signifies the Tare is for a hogshead, that is, 1 Cwt.—The $\frac{1}{4}$ Cwt. is a quarter of a hundred more for Super Tare, which makes an allowance

of $1\frac{1}{4}$ Cwt. in the whole, for Tare on that hogshead.—The Super Tare should always be taken off, separate, from the other Tare, and after the usual Tare is taken off.

When the entry is for a large quantity of Sugar in one warrant, and requires more than one page, be careful not to crowd too many in one page—at least, don't exceed sixty, and those, placed in two columns, and no more; for the Blue Books are sufficiently large for the purpose, and, should they not, it is better to have a second book for the same ship. When the casks consist of sundry marks in one entry, cast up each mark separately, as much as possible, for each mark often belongs to different Planters.—The Merchants which do business for them, wish to have each as distinct as may be: when you copy out the accounts from the Blue Book for the Merchant, you will find it much easier to have them so arranged.—Let the castings-up be in ten casks as much as possible.

Landing Sugar from a large ship, a lighter from her will have a variety of marks belonging to different entries, so that it may be, several different lighters shall be dis-

TARE.

charged

GROSS.	TARE.
charged before one mark is finished. As casks come up in one lighter of different sizes, it is necessary to arrange your marks in the Blue Book before landing, that no difficulty may arise when called on for landing, by dotting places for each cask by the marks: and that the Commissioners may know what the Merchants have entered; and when finished landing, a book, ruled in columns, is kept for that purpose, wherein you are to enter the Merchant's, ship's, and Captain's name, and from whence, the quantity of casks, the amount of weight, quantity of weight landed, when finished landing, the quantity to be posted, when posted, and what above the 7-8ths. This book, or a copy of it, is taken to the Commissioners once each week, or oftener, that they may see if any of the Merchants longer delay making their post entries than they ought to do.	
SYRUP OF ALKERMES, imported from	
Dunkirk, in kegs, weighing about	
26lb.	8lb. each.
In barrels, of about 4 gallons, about .	5lb. ditto.
	T. TALLOW

TARE.	TARE.
T.	
TALLOW, from Russia and Ireland, in casks	12lb. p. cent.
— from Archangel, in half vats	
TAMARINDS, in English glass bottles.— Generally Tared.	
In jars.	1-3d port.
N. B. In barrels, casks, or kegs, Tare on each as sent from the West Indies. Allowed the 22d May, 1792.	
TAPES. The pieces in each number must be added together, and divide by 12 to reduce them to dozens.	
N. B. Examined at value, to be signed by two Surveyors.—No allowance made.	
TAPIOCA, in casks, from 3 to 5 Cwt.	20 to 50lb. each.
N. B. Sometimes emptied and Tared.	
TAR, in barrels, to be Talled. Viz. 1 Barrel is 31½ gallons. 12 Barrels are a last.	
N. B. Half a barrel is delivered as full under half empty.—Let the quantity be what it will, add a cypher, and divide by 315, to have last and gallons.	

TARE.	TARE.
TARES.—All goods must be tared, but particularly such as pay duty. — (Dutch). Divide by 13, and add the quotient, to bring it into British weight. — Hambro'). Add 10 p. cent. to bring it into British weight. — (Italian). Subtract 1-4th, and add 3 per cent. to bring it into British pounds. — (Mogadore, or Barbary). It is the practice now to add 20 p. cent. to bring it into English. — (Venetian). 100lb. Venetian equal to 65lb. British. <i>N. B. When the Tare is so much per cent. on the gross weight or 112lb. multiply the Cwt. by the Tare per cent. and to the product add a proportionate sum for the quarters and pounds, that is, proportionate to the p. cent. Tare allowed on one hundred weight: divide the whole by 112, when the quotient will be the hundred weights of the Tare; and the remaining pounds, which if exceeding 28lb. you are to reduce to quarters and pounds.</i>	

EXAMPLE.

EXAMPLE.

Cwt. 62:0:20 Tare 12 p. cent.

12

744

2 for 20lb. when 112lb. have

12 per cent.

746

112

74

6:2:18

56

18

*When the Tare is so much p. cent. on nett
or sullied pounds, multiply the p. cent.*

*Tare with the weight, and cut off the
two right hand figures; but if what
you cut off exceeds 50, allow 1lb. more
for Tare; if under 50, nothing.*

EXAMPLE.

8524lb. Tare 10 p. cent.

10

852(40

Tare nett, 852lb.

*In many cases when it is not proper to
empty the casks on the quays, the goods*

in one or two casks (if the general size of the numbers to be landed) are sent to the warehouse, and there emptied, and afterwards weighed.—In more cases the difficulty is got the better of by the Landing Surveyors' determination, who fix the Tares, and sign their initials thereto, on all goods which pay duty.—When the Tare is not ascertained, but marked on the casks, it must be set down opposite to the weight of the goods, and being added up to the total, will be the Tare: but then two circumstances are to be considered—First, If the Tare on the cask is approved of by the Landing Surveyors.—Secondly, If it is expressed in British weight, if not, reduced to that standard.—Suppose it is Dutch Tare:

EXAMPLE.

104 Dutch weight is equal to 112lb. English. Divide the given Dutch Tare by 13, and add the quotient to the dividend.

TARE.

	TARE.
13	
104 —	
000 8	
104	
112 lb.	
<i>If by mistake you enter the weight different to what it really was called by the weigher, you may draw a line through it, and write the figures mistaken over it, in the best manner you can, and make this remark in the margin, and sign your initials to it.</i>	
TARRAS, rated by the barrel, which contains 3 bushels ; to be certified by a City Meter, in the Landing Waiter's book.	
TEETH.—(See ELEPHANTS.)	
— (HORSE,) weighed loose.	
THREAD, (BRIDGES,) to be weighed loose.	
Deduct the Draft, afterwards the	
Tare is	6lb. p. cent.
N. B. All unbleached, or brown, is called Bridges Thread; and half bleached Thread, whited brown, to have an allowance of 6 per cent.	

THREAD, (SISTERS'). Bleached Thread is called Sisters' Thread.

N. B. To have no allowance of Tare, if imported in certain papers, for the papers of each separate size are to be counted, and passed according to their respective weights. But if imported in uncertain papers, they are weighed loose, and according to the present practice have an allowance of

TARE.

12lb. p. cent.

— (BONE LACE).—(See LACE.)

TILES and BRICKSTONES, pay duty by the thousand, therefore at the delivery are only to be Talled.

TILES, (GALLEY,) are under 6 feet square; therefore when each Tile is 5 inches square, 5 are accounted to the foot, though in the thickness 5 19-25, or 5-76. Such Tiles should be esteemed a foot square.—6 Inches square are reckoned a foot square.

N. B. Galley Tiles are prohibited to be imported, unless for private use, and then oath to be made of the same by the proprietor or agent.

TIMBER.—(See WOOD.)

TIN PLATES.—(See PLATE TIN.)

TINSEL,

	TARE.
TINSEL, or TINCAL, in duffers, of about	
Cwt. 1 to 1:1	16lb.
From .. 1:3	20lb.
<i>N. B. Generally Tared.</i>	
TORTOISE-SHELL, weighed loose, therefore	
no allowance but Draft.	
TOYS, (Unrated,) entered at value.	
TOBACCO, from Virginia and Maryland, is	
stripped off, and the real weight of	
the Tobacco taken.	
<i>N. B. And in consideration of the Merchant's charge in opening, stripping, and making up their hogsheads after samples have been drawn, they are to be allowed 2lb. per hogshead, which is to be deducted from the foot of the account. The damaged Tobacco, for which the Merchant refuses to pay duty, must be separated from the sound before it be weighed.—Minute Book 4, fo. 161.</i>	
— (Over Entries on,) to be taken off the last entry.—Commissioners' Minute Book, fo. 185.	
— in skins, on a spindle, from the Brazils, of Cwt. 3	16lb.
Of 4 and upwards 5 ...	20lb.

TREACLE,

	TARE.
TREACLE, or MOLASSES.—To be Tared.	
<i>N. B. In general.</i>	1 lb. p. cent.
TREES, (PEACH,) entered at value.	
TURMERICK, in casks or bags.—To be Tared.	
TURPENTINE, in barrels or casks	1-5th. part.
— (VENICE,) in pots	1-3d ditto.
V.	
VALONIA, in bags	24 lb. each.
VELUCE, comprehends <i>Shag, Beggars, Velvet, and Caffoy.</i>	
<i>N. B. Naples Tripe, or Veluce, half piece to contain 7½ yards, rough Vocal Sparta Velvet, the whole piece to contain 15 yards. If the pieces are contented in Dutch aulns, deduct 2 per cent. for shortness of measure.</i>	
VERDIGREASE. If imported in casks, and packed in pods, or leather bags, Tare each	1 to 2 lb.
<i>N. B. All the pods to be weighed in one cask at the same time.</i>	
— (CHRYSTALIZED,) in long lumps on sticks. Tare for stick and papers, each paper	4 ounces.
	VERMICELLI,

	TARE.
VERMICELLI, in casks of about 3 Cwt. . .	24lb.
— (PASTE OF,) in boxes of about 40 to 50lb. weight	8 to 9lb.
VERMILLION, or CINABRIUM, in casks and leather, viz.	
In bags, of about Cwt. 3:2:0 each . .	22lb.
Without bags 3:2:0	15lb.
In tubs 3:2:0	30lb.

U.

UTENSILS OF WAR, viz.

Ammunition, Arms, Utensils of War, or Gunpowder, imported by way of merchandize, without licence from his Majesty, forfeited, and treble the value.—Such licence obtained, except for furnishing his Majesty's public stores, is void; and the offenders incur a *premunire*, and are disabled to hold any office from the Crown. 1 James II. C. 8. Sect. 2 and 3.

— Prohibited to be exported at the King's pleasure.

	TARE.
W.	
WAINSCOT, (Boards).	
<i>N. B. 12 Feet is the fixed length, and 1 inch the thickness, which is a solid foot; but if a board happens to be one inch thick on one side, and half an inch on the other, add them together, and take the half, which will be $\frac{1}{2}$ of an inch for the thickness.</i>	
WAX, (BEES,) weighed nett.	
— (CANDLES).—(See CANDLES.)	
WELD, (Straw Weld,) weigh ten or fifteen bundles	1lb. each bund.
WHALE FINS.—If loose, are weighed, so taking the number and weight. If in packages, Tare settled by a Surveyor.	
WHEL STONES, (from Smyrna,) in casks, are told.	
WINE, (FRENCH,) in cases, containing but 30 bottles, inadmissible to entry.	
— (Refused,) how to be secured and disposed of, <i>Minute Book 6, fo. 133.</i>	
— in casks, under 25 gallons, how to be imported— <i>Attorney General's opinion, Min. Book 7, fo. 54.</i>	

WINE,

	TARE.
WINE, (Damaged,) given up.—Rules concerning the same, <i>Minute Book 6, fol. 137 and 139.</i>	
— (in Bottles). The bottles to be valued at 2d. each for the duty.—3 Bottles in a gallon.	
— (in Flasks). The actual quantity to be charged.	
— (FLORENCE). The chest usually contains 64 bottles, or 40 flasks, passed at 8 gallons.—The half chest at 4 gallons.	
— (TUSCANY). 5 Gills to a bottle, and 32 gills to a gallon.	
<i>N. B. Wines, Spirits, and Coffee, must be landed from the ship within 30 days from the date of the report, if not, are liable to seizure.</i>	
WIRE, (IRON,) in boxes, each	2 bunces each.
— (BRASS,) ditto	ditto.
— (COPPER,) ditto	ditto.
— (VIRGINAL,) ditto	3 ditto.
<i>N. B. The Brass to be weighed separate from the Iron.</i>	
WOOD ASHES, or SOAP ASHES, in barrels, per barrel	40lb.
<i>N. B. 200lb. a barrel—12 barrels a last.</i>	
WOOD, (Platters of). The speck to contain 60.	

TARE.	TARE.
WOOD, (BRAZILETTO,) weighed loose.	WINE (Damaged)
— (EBONY,) ditto.	— (in Bottles) The bottles to be charged
— (LOG,) ditto.	— (in Flasks) The actual weight
— (NICORAGUA,) ditto.	— (in Bottles) The bottles to be charged
WOODS, always landed by Sufferance.	— (in Gallons) The actual weight
WOOD, (Anchor Stocks,) are distinguished by their shape or form.	— (in Flasks) The actual weight
— (Balks). Viz.	— (in Gallons) The actual weight
Great---if 8 inches square, or upwards, to be accounted Timber.	— (in Gallons) The actual weight
Middle---are above 5, and under 8 inches square.	— (in Gallons) The actual weight
Small---are 5 inches square, or under.	— (in Gallons) The actual weight
— (Barkings,) never imported.	— (in Gallons) The actual weight
— (Battens,) are 6½ inches wide, or under. If above, to be accounted as Deals.	— (in Gallons) The actual weight
— (Boards). Viz.	— (in Gallons) The actual weight
Barrels---are for barrel staves, as Clap	— (in Gallons) The actual weight
Boards are for pipe staves.	— (in Gallons) The actual weight
Beech---are 2 inches thick, or under.	— (in Gallons) The actual weight
Clap Boards---are pieces of timber quartered, and cut in lengths of about 5 feet, for pipe staves, &c.	— (in Gallons) The actual weight
Oak---are under 2 inches thick, and under 15 feet long.	— (in Gallons) The actual weight

TARE.	TARE.
Paling---are slabs of Deal, about 7 feet in length.	All above 2 inches in thickness, to be accounted as half Deals.
Pipe---under this denomination are entered Pipe Wood, (which are 9 feet in length,) and Fat Wood, (which are 6 feet in length,) being the pieces of Oak Timber, out of which the wainscot boards of those lengths are cut.	Ends under 2 inches in thickness, & chopped at one end, if . . .
Scale Boards---are to make scabbards for swords, bandboxes, &c. and pay duty per the hundred weight.	Wood, (Deals,) from Russia, Sweden, or any other country, to be distinguished by a mark.
White Boards---for the shoemakers, or Lin Boards, are usually about 4 or 5 feet in length.	Deals, to be distinguished by a mark, if they exceed that length.
Wood, (Bowsprits,) pay duties as Masts.	(Handspikes,)
--- (Capravens,) are above 12 and under 18 inches in circumference at the middle, and without bark.	Birch, above 3 inches at the middle.
--- (Clapholk,) is for the same use as Clap Boards, but in whole pieces, and unquartered.	(Knees of Oak,) be 8 inches in thickness, to pay duty if above 8 inches square.
--- (Deals,) of Germany, to pass as Norway Deals.	as Oak Timber, or (Headings,) or pipes, hogheads, or
--- Deal, Spruce,) are upwards of 20 feet in length.	batch, 3 pipes, the Headings.
--- (Deals of Norway). All above 7 feet long to be accounted as whole Deals.	(Lap,) . . . in width.

RATES.	TARE.
All above 5 feet, and not above 7 in length, to be accounted as half Deals, and 2 to pass for 1 whole Deal.	Paling— in length.
Ends under 3 inches in thickness, & chopp'd at one end, if $\left. \begin{array}{l} 4 \text{ feet long, } 3 \\ 3 \text{ feet long, } 4 \\ 2 \text{ feet long, } 6 \end{array} \right\}$ To pass for 1 whole Deal.	Treated Pine Wood, (which are 9 feet in length), 1 whole Deal. 6 feet in length, the pieces of Oak Timber, one of which the width of those boards are cut.
Wood, (Deals,) from Russia, Sweden, or any other country, (except Burgendord, German, Norway, and Spruce Deals, to be distinguished whether of 20 feet in length, or under, or whether they exceed that length.	Scale Boards— for swords, duty per the White Boards— for the shoemakers, 1 in Boards, are usually about 4 in 2 feet in length.
— (Fire,) the fathom to contain 6 feet in width, and 6 in height.	2 feet in length.
— (Handspikes,) are either of Beech or Birch, about 5 feet long, and about 3 inches and a half square in the middle.	Wood, (Bowsprits, (Capstans), 18 inches in the middle, and without bark.
— (Knees of Oak,) for shippings, are to be 8 inches square, and under. But if above 8 inches square, to pay duty as Oak Timber.	(Capholsk), Clap Boards, unquartered— (Deals), of Germany, to pass as Pine.
— (Headings,) for pipes, hogsheads, or barrels, 3 pieces to be accounted to the Heading.	way Deals, Deal Spruce, length.
— (Lath). The fathom to contain 6 feet in width, and 6 feet in height.	(Deals of No. 1) long to be accounted.

WOOD,

Wood, (Masts). <i>Viz.</i>	TARE.
Great are 36 inches and upwards, Middle are 24 to 36 do. Small are 18 to 24 do.	In circumference at the middle.
<i>N. B. Yards and Bowsprits are comprehended under the denomination of Masts.---There is a bounty upon Masts, Yards, and Bowsprits, imported from the British Plantations in America, or from Scotland, at 20s. per ton of 40 feet girth measure. And in order to compute the contents, the girths of the Masts and Bowsprits must be taken in the middle; and the girths of the yards at the distance of 1-3d of the length from the small end.</i>	
— (Mahogany,) Timber and Plank, are imported from America, and duty free, but should be weighed.	
— (Oars,) are distinguished by their shape, and though of different sizes yet pay the same duty.	
— (Plank). <i>Viz.</i>	
Beech, above 2 inches thick.	
Beech and Oak, the load to contain 50 feet.	

Wood,

GROSS	TARE.
Wood, (Quarters). <i>Viz.</i>	Wood, (Quarters). <i>Viz.</i>
Beech and Fir, } under 5 inches square, to be distin- } or guished whe- } 5 inches square, and ther } under 8 inches.	Great are 30 upwards Middle are 25 Small are 18
— (Round,) is about 5 or 6 feet in length.	M. B. Board and Breadth are 10
— (Spars). <i>Viz.</i>	Masts. There is a board upon
Cant, } are 22 feet and upwards in Boom, } length, with the bark on.	Masts, 22 feet from the bottom of the mast
Small---are under 22 feet long, with the bark on.	in America, for 100 of 40 feet first measure
— (Staves). <i>Viz.</i>	in order to measure the contents
Barrel---are 30 inches long.	Girth of the Mast and first of the Mast
Bow---are pieces of Yew, about 5 feet long, with the bark on, to make Bows.	must be taken Girth of the bow of the ship from the small end
Firkin are 20 inches long.	(Mishogany),
Hogshead 30 ditto.	imported from America, and the
Kilderkin 26 ditto.	free, but should be weighed
Pipe 56 ditto.	(Ours) are distinguished by
— (Timber). <i>Viz.</i>	shape and length of different sizes
Fir and Oak, the load to contain 50 feet.	yet pay the same duty (Plank). <i>Viz.</i>
— (Trunnels,) are round pins of Oak, about 2 or 2 and half feet long, and about 1 and half inch thick.	Beech, above Beech and Oak feet

Wood,

Wood, (Ufers). *Viz.*

Ufers are Balks } Single, which are under 24 feet in length,
hewed or } or
squared, and } Double, which are 24
are either . } feet long, and upwards

— (Wainscots,) are pieces of Oak Timber quartered, of 12 feet long, out of which are cut the Wainscots of that length.

— (Wainscot Boards,) of all sorts, rated by the inch or foot, containing 12 feet in length, and 1 inch in thickness, and so in proportion in any greater or lesser length or thickness.

The Traders express them by the inch, meaning a board 12 feet long, and 1 inch thick, (that is, a solid foot); and if the Boards are of any other length or thickness, they reduce them to that denomination.

— (Box,) in sticks, per weight.

— (Scaleboards,) as above.

— (TIMBER.) At the delivery out of the ship, the several pieces are to be Talled in the TideWaiters' book, after the manner of other sorts of Wood; and after they are put into the water, in order to have them mea-

TARE.

sured

TARE.	TARE.
sured they are usually made into floats of 18 pieces each, and the number of each float marked on one end of each of the outside pieces, and likewise on two pieces of the middle of the float: the breadth and thickness are taken in the middle of the piece with a pair of callipers, and the length with a rod or rule; or the breadth and thickness being reduced to the mean side of a square, the true contents may be found by the sliding and carpenters' rules. But the common method of measuring Timber being to add the two sides together, and take the half thereof for the mean side, and it producing a content a little more than the truth, is therefore generally practised. But as the contents must be computed at the time the dimensions are taken, after the mean of a square is found as before, the sliding rule is generally used.	
<i>N. B. The contents are to be marked on each piece, about the middle thereof, and inserted in the Land Waiters' books as above.</i>	

WOOLLEN

WOOLLEN CLOTH, (Foreign,) entered ad
valorem.

*N. B. If by the piece one to be measured,
when the value is per ell the whole to
be measured.*

WOOL, (SPANISH,) generally the Tare per
bag

25lb.

In bags and matting, about

40lb. each.

— (CARMENIAN).—(See CARMENIAN
WOOL.)

— (ESTRIDGE).—(See ESTRIDGE
WOOL.)

Y.

YARN COTTON, in bags, from Turkey ..

5lb. p. cent.

— (IRISH). The pack to contain 480lb.

In jubes or vats

16lb. ditto.

— (LINEN,) made of flax no duty.

In vats

12lb. ditto.

— (MOHAIR,) from Aleppo, in bales,
with Cotton Wool

28lb. each.

Ditto, from Smyrna, with felts of about

4 Cwt.

ditto.

Ditto, without felts, 4 Cwt.

18lb. ditto.

Ditto, in fangots, with felts, skins, and

cotton

16lb. ditto.

YARN, (MOHAIR,) without felts, of about	TARE.
Cwt. 1: 3 to 2	14lb.
Of about $1\frac{1}{2}$ Cwt.	12lb.
Ditto, from Smyrna and Turkey, single package	14lb.
— (CABLE,) in wyck, from Russia	28lb.

INSTRUCTIONS

INSTRUCTIONS AND DIRECTIONS

TO

LANDING WAITERS

AND OTHERS,

FOR

GAUGING WINES, &c. &c.

I. **W**HEN the Merchants, Importers, or their Agents, shall apply to gauge their Wines, &c. and that a *Warrant* has been delivered to you for that purpose, you shall immediately, in conjunction with the *Excise Gauger*, take the several dimensions, accurately, and distinctly making the allowance for the varieties of the the casks, as prescribed and directed hereafter, taking particular care to distinguish the casks to which they apply, and see the dimensions you have so taken chalked upon the head of each respective cask, and the full and ullage contents ascertained thereon.

II. If any disagreement in the dimensions so taken by you and the *Excise Gauger* shall appear, you shall

call your *Landing Surveyor*, or other superior officer, to adjust the same with the *Excise Officer*, in the presence of all the parties.

III. You are particularly enjoined to be careful in copying the several dimensions of the respective casks (taken as above directed) accurately into your *Blue Book*, and after you shall have so transcribed into your said book, you shall also agree and compare with the *Excise Gauger* in the full and ullage contents of every cask, to prevent any errors and mistakes that may arise between the Officers of both revenues, in order that the Merchants may not be impeded in transacting their business, or either revenue be injured thereby: And to prevent complaints, you shall not, on any pretence, give a preference to any Merchant whatever, but regularly attend to this part of your duty in turn, as the application shall be made to you.

Gauging

Gauging Wine Casks for the full Contents, the following Deductions must be made, viz.

FOR PORTUGAL WINES.

Port Pipes.

From the length
of the cask as
given by the
callipers

Allow
Inch.
 $1\frac{5}{16}$

To ascertain the true Ullage,
the following deductions
must be made from the wet
inches, according to the
quantity of liquor in the
cask, viz.

Port Pipes. Inches.

From 1 to 6 on the }
wet inches . . . } $\frac{7}{16}$

From 6 to 12 $\frac{4}{16}$

12 to 20 $\frac{2}{16}$

20 and upwards 0

Lisbon Pipes $1\frac{3}{16}$

Lisbon Pipes,

From 1 to 6 $\frac{5}{16}$

6 to 25 $\frac{2}{16}$

25 and upwards 0

N. B. Port and Lisbon Hbds. no deductions.

SPANISH

110 INSTRUCTIONS FOR GAUGING WINES, &c.

SPANISH WINES.

Sherry Butts.	Inches.	Sherry Butts.	Inches.
From the length . . .	$\frac{7}{16}$	From 1 to 5	$\frac{6}{16}$
		5 to 17	0
		17 to 27	$\frac{3}{16}$
		27 and upwards	0
Mountain ditto	$\frac{4}{16}$	Mountain Butts.	
		From 1 to 7	$\frac{4}{16}$
		7 to 17	$\frac{4}{16}$
		17 to 26	0
		26 and upwards	0

N. B. Sherry and Mountain Hbds. no deductions.

FRENCH WINES.

Claret Hbds. from the contents as given by the diagonal deduct	3 gallons.
Burgundy	2 ditto.

N. B. Tent, Claret, and Burgundy, no other deductions.

RHENISH WINE.

Half Vat, from the length	$\frac{6}{16}$
Small ditto	} No allowance.
Double aulm	

German

German aulm }
Dutch ditto } No allowance.

And from the wet inches, viz.

	Inches.
Half Vat from 1 to 5	$\frac{3}{10}$
5 to 18	0
18 to 29	$\frac{3}{10}$
29 and upwards	0

Small ditto }
Double ditto } No allowance.
German ditto }
Dutch ditto }

MADEIRA WINE.

	Inches.
Pipes—from the length	$1 \frac{3}{10}$
Hhds.—from the diagonal	1 gall.

And from the wet inches, viz.

Pipes—from 1 to 6	$\frac{3}{10}$
Upwards	0

N. B. No allowance for Hhds.

TENERIFFE WINE.

	Inches.
Vidonia Pipes, from the length	$\frac{3}{10}$
Hhds. from the diagonal	1 gall.

And

112 INSTRUCTIONS FOR GAUGING WINES, &c.

And from the wet inches, viz.

	<i>Inches.</i>
Pipes—from 1 to 5	$\frac{2}{16}$
5 to 14	0
14 to 25	$\frac{2}{16}$
25 and upwards	0

ITALIAN WINES.

	<i>Inches.</i>
Nice Butts—from the length	$2 \frac{1}{16}$

And from the wet inches, viz.

Nice Butts—from 1 to 6	$\frac{4}{16}$
6 to 13	0
13 to 25	$\frac{3}{16}$
25 and upwards	0

N. B. No deductions for Hbds.

To illustrate the preceding Instructions, suppose a Port Pipe of the following dimensions, viz.

Head diameter 23:5

Bung ditto ... 30:7

And the length 51

Then, agreeable to the preceding Table of Instructions, 1 inch 5-10ths must be deducted from the length, and the dimensions will then stand thus:

Head

<i>Head.</i>	<i>Bung.</i>	<i>Length.</i>
23:5	30:7	49:6

which applied to the rule will give 137 gallons, the full contents of the cask.—If there are twelve inches wet in the cask, then, pursuant to the instructions, 4-10ths must be deducted therefrom, which will leave 11 inches and 6-10ths; then proceed as in ullaging, and it will give the actual quantity of liquor in the cask.

SPECIMEN.

A Lisbon Pipe.

<i>Head.</i>	<i>Bung.</i>	<i>Length.</i>	<i>Gall.</i>
24:6	31:8	48:8	
	Deduct	1:3	
	47:5	141	

<i>Wet.</i>	<i>Gall.</i>
12	
2 deduct	
11:8	Ullage quant. 44

A Sherry Butt.

<i>H.</i>	<i>B.</i>	<i>L.</i>	<i>G.</i>
25:8	32:0	42:4	
	Deduct	7	
	41:7	128	

<i>Wet.</i>	<i>Gall.</i>
5	
6 deduct	
4:4	Ullage quant. 8

A Mountain Butt.

<i>H.</i>	<i>B.</i>	<i>L.</i>	<i>G.</i>
26:7	32:0	40:6	
	Deduct	4	
	40:2	126	

<i>Wet.</i>	<i>Gall.</i>
25	
4 deduct	
24:6	Ullage quant. 106

114 INSTRUCTIONS FOR GAUGING WINES, &c.

A Rhenish half Vat.

Head. Bung. Length. Gall.

29:2—34:7—41:4

Deduct . 6

40:8 151

Wet.

30:9

.... no deduction.

30:9

Ullage quant. 143

Gall.

A Madeira Pipe.

H. B. L. G.
22:0—27:9—47:0

Deduct 1:3

45:7 106

5:8

3

5:5

Ullage quant. 12

A Vidonia Pipe.

H. B. L. G.
21:5—26:8—46:2

Deduct . 8

45:4 97

23:9

2

23:7

Ullage quant. 92

A Nice Butt.

H. B. L. G.
25:2—30:3—45:8

Deduct 2:3

43:5 122

26:3

.... no deduction.

26:3

Ullage quant. 114

N. B. All Wine to be gauged and cast for by the first variety only, the instructions being calculated for that purpose.—In gauging Hbds. it must be observed, that when the bung diameter and the length of the cask are nearly equal, or that the excess is not more than two inches, the true content will be found by taking the dimensions

sions and gauging them as Pipes, without any deduction upon the instrument: but when the excess shall be more than 2 inches, in such case, the contents of the cask will be ascertained with greater accuracy by the diagonal.

**Deductions made in Gauging of Brandy, Rum, and
Gin Puncheons, viz.**

Brandy Puncheons, in length . . . $\frac{8}{16}$ of an inch.
in the width $\frac{6}{16}$ or $\frac{7}{16}$ of ditto.

Rum ditto in length . . . $\frac{6}{16}$ of ditto.
in the width $\frac{5}{16}$ of ditto.

Gin ditto in length . . . $\frac{6}{16}$ of ditto.
in the width $\frac{6}{16}$ of ditto.

In taking the cross bung, 2 inches to be deducted for the thickness of the staves, and averaged with the horizontal bung.

EXAMPLE.

Head bung	31:4	} Average bung 32.
Cross bung	32:6	
Difference	1:2	

Guernsey Brandy Puncheons, very indifferently made, from 150 to 180 gallons—Deduct 1 inch and 6-10ths in the length, and 9-10ths in the width.

CASK GAUGING BY THE PEN.

The requisite dimensions in Gauging of a cask is the diameter of the head bung, and length in inches and decimal parts, which when ascertained—First, subtract the head from the bung, and multiply the difference by 7, which brings it into the first variety; then, add the product to the head diameter (which gives a mean) and multiply the mean by itself, and the product thereof multiply by the length of the cask; the last product divide by 294, and the quotient will be the contents of the cask in wine gallons.

N. B. The first variety only is practised in the port of London, and all other ports in England.

Dimensions

Dimensions of a Port Pipe worked by the Pen.

HEAD.	BUNG.	LENGTH.
23:1	31:5	49:5
	Head 23:1 subtract from the Bung	
	8:4 difference thereof	
	7 multiply by variety	
	5:88	
	23:1 Head added	
	28:98 mean multiplied by itself	
	28:98	
	23184	
	26082	
	23184	
	5796	
	8398404 product multiplied by the	
	495 length	
	41992020	
	75585636	
	33593616	
294	4157209980	141 gallons
	294	
	1217	
	1176	
	412	
	294	
	118	

N. B. Divided by 294 to bring it into Gallons, there being 294 solid inches in a wine gallon.

Directions

Directions to cast the dimensions of Casks on the Sliding Rule, otherwise the Head Rod.

Place the brass on the sliding piece to the head diameter on the lower line of the rule, and look for the bung diameter on the same line, over which, are two small lines of inches on the middle of the sliding piece: directly over the bung diameter, on the upper of these lines of inches, you will find a number, this number look for on the lower line of inches, directly under that of the lower line of the rule is the mean—then, place the brass end of the sliding piece to the length of the cask on the upper line of the rule, and look for the mean on the upper line of the sliding piece, and directly over the mean on the upper line of the rule, is the contents of the casks in wine gallons.

Directions to cast the wet and dry inches in ullaging of Casks on the Sliding Rule, otherwise the Head Rod.

Place the full bung on the lower line of the sliding piece to the 100. on the lower line of the rule, and look for the wet inches to the left of the full bung on the same line, under which, on the lower line of the rule is the segment—then, place the 100. on the upper line

of

of the sliding piece to the contents of the cask on the upper line of the rule, and look for the segment to the left of the 100. on the upper line of the sliding piece, over which, on the upper line of the rule, is the ullage or quantity of liquor in the cask.

Directions to Gauge a Copper Jar of Orange Flower Water.

Take the height of the jar from the bottom to the upper side of the crown on the top of the jar; then, take the diameter, allowing 1-quarter of an inch for the thickness of copper; then, by the sliding rule adapted to cast thereupon, you place the height or length of the jar on the line C. to the gauge-point marked WG. on the line D. against which, is the contents of the jar on the line C.

EXAMPLE.

Suppose a jar 17 inches long, and $11\frac{1}{4}$ inches in diameter, allowing a quarter of an inch for the copper, the diameter will be 11 inches.

Set 17 on the sliding piece C. to the gauge-point WG. and against 11 inches on D. will be found 7 gallons, the contents of the jar on the line C.

TO LAND WAITERS.

N. B. Though the computation of the contents of casks by the pen may be thought too tedious and troublesome in common practice, yet it is what every Land Waiter ought to be acquainted with, and not think himself sufficiently qualified if he can guess pretty near the truth by the assistance of the *Sliding Rule*; for in the small ports, where but little Wine and Brandy, &c. are imported, and consequently the Officers have but little practice, I think, that they can hardly be expert enough at the rule, and therefore would recommend the operation by the pen, as the most certain and proper to be known, if it was only to check that by the rule. And besides, by considering the rules, they will be taught to have a better idea of Gauging, and be in some measure informed of the nature and reason of that which otherwise they perform only by rote; and by frequently practising and comparing both ways of operation, they will be better qualified in the use of the rule, which, it is granted, when used by a person of judgement and experience, will shew the contents of a cask near enough the truth.

FOR ENTRIES INWARDS.

When a ship arrives in which a Merchant has any goods, it is usual to apply to some clerk in the Long Room at the Custom-House to make the Entry, who computes the duties, and directs him where to pay them in. However, if one has a mind to avoid it, he must draw out a Bill of Entry in the following manner, viz.

London, March 1, 1797.

In the Elizabeth, Joseph Smith, a Smyrna, D. No. 1.

a 15. Fifteen Bales Almonds, containing 90 Cwt.

2 quarters. So much per cent. £.

of which the Merchant must make *seven*—the one wrote in words at length (which is to pass) and called a *Warrant*, and in the others the contents may be expressed in figures, which are all delivered to the proper clerks in the Long Room; and having paid the customs into the Treasury, a receipt is given for them, and officers appointed, so soon as others concerned in the cargo have taken the same steps. But, previous to this, the ship must be reported; the method of performing which, I shall add for the sake of those, who may be as well Owners as Merchants.

On the ship's arrival in the river, the general practice is, to nominate a person to act as a Ship's Husband, (except an Owner has a mind to perform this part himself,) who must take an ex-

act account of her *loading* from the 'Captain's manifest, and report the same at the Custom-House, which he does by making *two copies*, the one on a blank sheet of paper, and the other with the *oath* to be taken by the Master of the ship, printed on it, given by the Usher of the Custom-House, who generally attends at the upper end of the Long Room, to administer oaths, &c. and the report is to be made in the subsequent form, viz.

TO REPORT A SHIP.

After exactly copying the manifest on the two sheets of paper as before mentioned, you must go to the Comptroller in the Long Room of the Custom-House (accompanied by the Master) and read the *two manifests* over with him, of which he retains that wrote on the plain sheet, and the other with the printed oath you must return to the Usher from whom you received it, who, after examining the Master concerning the ship, and this latter has sworn to the manifest, the Usher directs you how, and to whom you must pay for entering the ship; and your next business is to see whether those principally concerned in her cargo, have made their Entries, that if they have not, you may apply for their doing it, in order to set the ship to work and begin her discharge.

DIRECTIONS HOW TO PROCEED AFTER THE REPORT IS MADE.

The person directed by the Owners to take an account of every Merchant's goods as they are delivered (called the Ship's Husband,) having got the Land Waiter's name, who is appointed for the ship, he applies to him for information of what Merchants have made their Entries, and for a copy of his *warrant*, which he signs and sends aboard the ship to the officers there, that they may commence their work, which they soon after do, and send a hoy or lighter to the quays.

And against the lighter's arrival the Ship's Husband has prepared a book, ruled in the same manner as the Waiter's; on one side of which, he places the number or quantity of the goods he judges the lighter may contain, and as soon as the lighter is delivered, he takes a view, or gets the Surveyor to give him an account of the damage (if any) upon the goods. When the goods are weighed or measured, and the merchant has got an account thereof, and finds his Entry already made too small, he must make a *Post Entry* for the *surplus* in the same manner as the first was done. And as a Merchant is always in time to make his post, he should take care not to over-enter, to avoid as well the advance, as the trouble in getting the overplus back. However, if this is the case, and an *Over-entry* has been made, and more paid or bonded for customs than the goods really landed amount to, the Land Waiter and Surveyor must signify the same upon

oath made, and subscribed by the person so over-entered, that he, or any other person to his knowledge, had any of the said goods over-entered on board the said ship, or any where landed the same without payment of custom; which *oath* must be attested by the Collector and Comptroller, or their Deputies, who then compute the duties, and set down the duties on the back of the Certificate, first in words at length and then in figures, the several sums to be paid—which Certificate and Indorsement are as follow.

THE CERTIFICATE.

These are to certify, that J. D. did pay his Majesty's duties inwards, in the Elizabeth, Joseph Smith, Master, from Smyrna, the — March, 1797, for 100 ton of — 30 hundred of Cappers, &c. &c. &c. and we the officers underwritten did examine the same at the delivery thereof out of the said ship, and found no more than 98 tons of —, 27 hundred weight of Cappers, &c. &c. &c. and for further manifestation of the truth thereof, he made Oath that neither he nor any other person, to his use or knowledge, had any of those goods over-entered on board the said ship, or in any place landed them, without paying customs. Dated at the Custom-House, London, 14th of March, 1797.

(Signed)

D. M. Surveyor.

L. J. Land Waiter.

Jurat. J. D. that the contents of the above-mentioned Certificate are true.

J. F.

TIME

TIME ALLOWED TO EXPORT BY CERTIFICATE.

The Merchants are allowed for exporting their goods *three years*, from the date of the importation, and have time to receive or claim the *Drawback* within two years from the date of the exportation.

Almost all goods and merchandize imported, pay duties, and are to be delivered either by *Tale*, *Weight*, *Measure*, or *Gauge*. Those which pay duty by *tale*, are at the delivery to be tallied at one, ten, twenty, &c. according to the nature of them. The goods paying duties by *weight* are to be brought to the King's beam and weighed, in order to adjust the true quantity for which his Majesty's duties ought to be paid.—At landing the goods, the weigher is to call out the full and true gross weights in the scale, which the Land Waiters (and Ship's Husband) are to enter in their books, (and should check with one another every day,) and from the total of the said gross weight, is to be deducted the *Draft* and the *Tare*.—The goods delivered by *measure*, as *Linens*, &c. are measured by running measure, being no more than taking the length of the piece from one end to the other.—And as in the *Holland*, *Flanders*, and some sorts of German *Linens*, the contents in British ells are often annexed to, or marked on each piece, and likewise inserted in the Merchant's invoice, therefore there will not be any difficulty in making a perfect Entry; so that no Post Entry will be admitted in this case.—And
for

for such Linens as are contented in foreign measures, the Table which will hereafter be inserted, proportioning them to the English, will enable the Merchant, readily to find their contents in British yards or ells, according as the nature of the Entry shall require.—But those German or east country Linens, which are not contented, by reason the several pieces of each respective sort are generally about the same certain lengths, may be entered, by computing the whole quantity at such usual lengths and delivered by the Officers, by measuring some of the pieces, and computing the rest accordingly.—(See LINEN in the *Alphabetical Tables*.)

Pictures, Grave and Paving Stones, and Marble—Tables particularly, are measured by square and superficial feet,

Marble Blocks, and Timber particularly, are measured by solid or cubical measure.

GOODS DELIVERED BY GAUGE,

Are Wines, &c. and all exciseable Liquors, whose quantity to be entered may be pretty nearly determined by considering the size of the casks, and what accidental leakage, or other diminution, may have happened during the voyage.

Before any goods are delivered by virtue of any warrant, the same must be copied into the Land Waiter's books, as a foundation for the delivery, distinguishing the date and num-

ber

ber of the Entry, the Merchant's name, the total duties paid, the particular package, with the marks, numbers, and quantities of the goods for which the duties have been paid. — And at the delivery of the goods, underneath the said copy of the Warrant, must be inserted the particular manner of the delivery, as the Tale, Weight, Measure, or Gauge, with the respective allowances for Draft and Tare, (where the same are to be allowed,) from the total, whereof the quantity first entered being deducted, the remainder is the quantity for which a Post or additional Entry is to be made; and when the same is made, the date and number of such Entry must be inserted (opposite to the said short Entry,) as will be illustrated by a few examples annexed.

In making Entries it is usual for Merchants to include all the goods they may have on board the same ship in one, though sometimes they may happen to be of twenty several denominations, or more. To admit of *Post* or *additional Entries*, where goods are short entered, (the goods so short entered being laid on land before payment of the duty,) is a matter of favour and indulgence, to prevent such goods from forfeiture; and though, in goods delivered by weight and gauge, it is almost impossible to make a perfect Entry before landing, yet in goods delivered by tale and measure there cannot be any excuse or pretence for a short Entry, and therefore (as has been before remarked) it ought not to be allowed.

EXAMPLE

EXAMPLE OF THE EXAMINATION AND DELIVERY OF FOREIGN GOODS IM- PORTED.

6th March, 1797. No. 33.

John Sims, £.10 12 2½

1B. No. 1. a 10. Ten casks, containing Cwt. 50 of Allum.

No. 1. Cwt. 6 0 10

2..... 6 3 14

3..... 5 3 17

4..... 6 0 13

5..... 5 3 24

6..... 6 1 12

7..... 6 3 2

8..... 6 0 8

9..... 6 0 0

10..... 6 1 18

62 2 6

1 12 Draft

62 0 20

Tare 12 p. cent. 6 2 18

Cwt. 55 2 2

Entered 50

Short Cwt. 5 2 2

Posted 8 March, No. 18.

THE FOLLOWING

QUAYS, WHARFS, &c.

ARE THE LAWFUL ONES FOR THE LANDING OR
LADING OF GOODS.

BREWER'S QUAY.

CHESTER'S QUAY.

GALLEY QUAY.

WOOL DOCK.

CUSTOM-HOUSE QUAY.

*N. B. The stone stairs on
the west side thereof, are
declared not to be a place
for shipping or landing of
goods.*

PORTER'S QUAY.

BEAR QUAY.

SABB'S QUAY, *excluding the
stairs there, which are
declared to be no lawful
place for shipping or land-
ing of goods or merchan-
dize.*

WIGGON'S QUAY.

YOUNG'S QUAY.

RALPH'S QUAY.

DICE QUAY.

*N. B. The stairs there de-
clared unlawful for ship-
ping or landing of goods
and merchandize.*

SMART'S KEY.

SOMER'S KEY.

*N. B. The stairs there de-
clared no lawful place for
shipping and landing of
goods and merchandize.*

LYON'S QUAY.

BOTOLPH WHARF.

HAMON'S QUAY.

GAUNT'S QUAY.

*N. B. The stairs on the east
side declared unlawful for
shipping or landing of any
goods, &c.*

COCK'S QUAY.

N. B. Another place betwixt Cock's Quay and Fresh Wharf, called part of Fresh Wharf, the stairs are declared to be unlawful for shipping or landing of any goods.

FRESH WHARF.

BILLINGSGATE, to be a common place for the landing or bringing in of Fish, Salt Victuals, or Fuel of

all sorts, and all native Materials for Building, and for Fruits, (all manner of Grocery excepted,) and for carrying out the same, and for no other wares or merchandize.

BRIDGE-HOUSE, in Southwark, is only allowed for landing of any kind of Corn for the City of London, and not upon any private or particular person's account.

These are the places for landing and loading. The Merchants in London are allowed to unlade their goods at any of the lawful Quays and places for landing goods, between the Tower of London and London Bridge, between sun-rising and sun-setting, from the 10th of September to the 10th of March, and from the hours of six o'clock in the morning and six in the evening, from the 10th of March to the 10th of September, giving notice to the proper officers appointed to attend the lading and unlading of goods; and such officers as shall refuse upon due calling to be present, shall forfeit for every default Five Pounds.

Every

Every Merchant making an Entry of goods either inwards or outwards, shall be dispatched in such order as he cometh; and if any officer or his clerk shall, either for favour or reward, put any Merchant or his servant, duly attending and making his Entry as aforesaid, by his turn, to draw any other reward or gratuity from him than is limited in the Act of *Tonnage and Poundage*, and the general Books of *Values*, if the master officer be found faulty herein, he shall, upon complaint to the chief officers of the Custom-House, be strictly admonished of his duty; but if the clerk be found faulty therein, he shall, upon complaint to the said chief officers, be presently discharged of his service, and not permitted to sit any more in the Custom-House.

Every Merchant shall have liberty to break bulk in any port, and to pay custom for no more than he shall enter and land, provided that the Master of such ship make declaration upon oath, before two principal officers of the Customs, Collector, Comptroller, or Surveyor, or two of them, at the next port where his ship shall arrive, the quantity and quality of the goods landed at the other port, and to whom they did belong. The officers of Gravesend having power to visit any ship outward bound, shall not without just cause detain her, under colour of searching, above three tides, under pain of loss of their office, and rendering damage to the Merchant and Owner of the ship.— And the officer in any of the out ports shall not without just cause detain any such ship above one tide, after the ship is fully laden and ready to sail, under pain of the loss of office, and rendering damage.

OF ENTRIES OUTWARDS,

When the goods you intend to export are made up in the packages you think proper, you must carry the true contents to the Custom-House, by a Bill of Entry like the following one, viz.

In the Mary, Joseph Thomas, for Lisbon.

T S Two cases of Hats, viz.

No. 1. quantity 90 doz.

2. 18

Cases 2. 108

T S Two trunks of Stockings.

No. 1. 82 doz.

2. 32

Trunks 2. 114

Of these Bills you must write *seven*, and act with them as directed for the Bill Inwards; and on having satisfied the Customs, you will have a small piece of parchment called a *Cocket*, which testifies your payment thereof, and all duties for such goods; and having marked and numbered your goods, you endorse the same on the back of the Cocket, and of your shipping Bill,

Bill, mentioning the true contents of each bale, &c. This Cocket and shipping Bill you must give to the Searcher, with his fees; and after paying the wharfage and portorage of your goods, you may ship them off; and take care that you remind the person who carries them on board to bring you the *Mate's Receipt* for them, which you deliver to the Captain, when he signs your *Bills of Lading*.

THE FORM OF A COCKET.

Know ye, That T. S. Ind.* for 108 dozen of Hats, and 114 dozen of Stockings, in the Mary, Joseph Thomas, Master, for Lisbon, paid all Duties. Dated March 30, 1797.

On the back of the Cocket write the marks, numbers, and quantity of the goods contained in the Cocket; thus—

{	T S	No. 1.	1 Case	90 dozen of Hats.
		2.	1	18 ditto.
		1.	1 Trunk	82 Hose.
		2.	1	32 ditto.

If several sorts of goods are exported at once, of which some are free and others pay Customs, the *Exporter* must have two

* Ind. or Indigenus, signifies Natural Born.

Cockets, and therefore must make two Entries—one for the goods that pay, and the other for those that do not pay Customs.

But to export goods by Certificate, which must be foreign goods formerly imported, and on which a part of the Customs paid, is *drawback*, provided they are exported in the time limited by Act of Parliament, it is not sufficient only to mention the *marks*, *numbers*, and *contents*, as commonly practised in the Entries Outwards, but also the *name of the ship* in which the goods were imported, the *Importer's name*, and *time of Entry Inwards*, and *make oath* that the Entries for those goods were paid, or secured to be paid, as the law directs. After you have made an Entry in this manner, you are to carry it to the Collector and Comptroller, or their Deputies, who, after examining their Books, will grant a Warrant (a specimen of which is here annexed,) which must be given to the Surveyor, Searcher, and Land Waiter, for them to certify the quantity of goods; after which the Certificate must be brought back to the Collector and Comptroller, or their Deputies, and oath made, that the said goods are really shipped, and not landed again in any part of Great Britain.—This done, they set down, in words at length, on the back of the Debenture, and then in figures on the same side, the sum in each particular part of the duties, and subscribe jointly to the whole.—By virtue of this Debenture, the Exporter may, in one month after the ship's departure from Great Britain, demand his *drawback*; and if the Collector has not money in his hands to pay the Debenture, he is to certify the same on the back of the Debenture, that the Exporter may have recourse to the Commissioners, who are then to pay him.

Suppose

Suppose that J. S. Merchant of London, exports 20 dozen of Napkins, Holland's making, and 221 ells of Holland, which he imported before from Amsterdam—he makes his Entry in the following manner, viz.

London, March 17, 1797.

In the Samson, Joseph Johnson, for Jamaica.

J. S.

J. S. One box, containing twenty dozens of Napkins, Holland's making, and one bundle containing two hundred twenty-one ells of Holland, imported the 20th of August last in the Marie Joseph, Samuel Davis, Master, from Amsterdam; all the Duties being paid by the said J. S. the 20th of August last.

J. S.

The Collector and Comptroller, or their Deputies, give a Warrant of the same tenor, signed by them, and directed to the Surveyor and Land Waiter; after which you have a Cocket after the following manner:

London.

Know ye, that J. S. Merchant, for twenty dozens Napkins, Holland's making, and two hundred twenty-one ells of Holland, paid all the Duties inwards the 20th of August last, out of the Marie Joseph, Samuel Davis, Master, from Amsterdam, late unladen, and now in the Samson, Joseph Johnson, for Jamaica. Dated the 7th of March, 1797.

B. C. Collector.

D. E. Comptroller.

And

And on the back of the Cocket is endorsed as follows:

The contents of the goods shipped, two hundred twenty-one ells of Holland, twenty dozen Napkins, Holland's making.

E. F. Surveyor.

G. H. Searcher.

THE DEBENTURE.

J. S. Ind. did enter with us, the 20th of August last, in the Marie Joseph, Samuel Davis, Master, from Amsterdam, twenty dozens Napkins, Holland's making, and two hundred twenty-one ells of Holland; all the Duties being paid inwards by J. S. Merchant, the 20th of August last, 1796, as doth appear by the Certificate of the Collector inwards; and for further manifestation of his just dealing herein, he has also taken oath before us for the same. Custom-House, London, the Day and year above written.

B. C. Collector.

D. E. Comptroller.

Furat. J. S. That the two hundred twenty-one ells and twenty dozens of Napkins above mentioned in this Certificate, were really shipped, and have not been since landed, nor are intended to be re-landed, in any port or creek in Great Britain. The 7th of March, 1797.

B. C. Collector.

J. S.

D. E. Collector.

The

The twenty dozen Napkins, and two hundred twenty-one ells of Holland, were shipped off Galley Quay, March 7, 1797.

E. F. Surveyor.

G. H. Searcher.

J. K. Land Waiter.

CONCERNING BOUNTY MONEY ON EXPORTS, &c.

This is given by Government to encourage an exportation of our native commodities, &c. when the quantity exceeds the home consumption, and consequently the prices are so reduced, as to render the proprietors great sufferers, either from the perishableness of the commodities, or from their incapacity to support the delay of a rising market, &c.—In consideration whereof, provision has been made for their relief by several Acts of Parliament, in granting a *Bounty* on the exporting various sorts of goods, and a similar encouragement has been given for the Importation here of some of the manufactures of our own Plantations abroad.

On shipping the commodity, care should be taken that the ship be a British bottom, and navigated according to law; and previous to sending it abroad, a *Sufferance* must be required from the Collector and Comptroller of the loading port, for the quantity and qualities of the goods that are intended to be shipped;

T

which

which *Sufferance* is directed to the *Surveyor* and *Land Waiter*, (and where there are no such Officers, the Collector or principal Officer must attend,) and when satisfied of the quantity shipped off, must endorse on the back of the *Sufferance* the quantity and name of the goods so shipped; this done, a *Certificate* must be brought under the Shipper's hand that the goods so exported do not exceed the price settled by statute; after this, Bond is to be given that the goods so shipped shall not be landed in any part of Great Britain, but in some part beyond the seas; and sometimes on the ship's sailing the Deventure is made out.

Care should be taken to procure a *Certificate* under the hands and seals of two British Merchants, (or rather the Consuls, if any residing where the goods are landed,) of the goods being landed; for in neglect thereof, the Bond will be prosecuted, and the Shipper obliged to repay the Bounty Money.—Equal care should be taken of *Coast Bonds*, given to discharge the ship's lading in some part of Great Britain, that there be a *Certificate* returned from the Custom-House where the said goods are landed, in order to be tacked to your Bond, to be returned along with it to the Exchequer, as the want of such *Certificate* exposes the Merchant to a suit at law.—(See *Bounty on the exporting of Goods*.)

The most necessary examples of the business of exporting goods (suppose Corn) are as follow.

THE SUFFERANCE.

In the Eleanor, of Newcastle, William Smith, from Dublin.

J. S.

*Two hundred quarters of ———, to be shipped, but not
exported till further orders.*

To the Surveyor, Searcher, and Land Waiter.

B. C. Collector.

D. E. Comptroller.

On the back is to be endorsed by the Surveyor and Land
Waiter the quantity shipped off, viz.

*In bulk 200 quarters of ——— Winchester
measure.*

E. F. Surveyor.

J. K. Land Waiter.

THE ENTRY AND CERTIFICATE.

London, 19th March, 1797.

*In the Eleanor, of Newcastle, William Smith, for Dublin,
viz.*

*Two hundred quarters of ——— Winchester measure,
British growth, Custom free.*

These are to certify that J. S. Merchant of London, hath shipped two hundred quarters of Wheat on board the above-mentioned ship for Dublin, and that the price of the Wheat of the measure aforesaid, in the port of London the last market-day, did not exceed ————— per quarter.

J. S.

Furat. J. S. and A. B. that the contents of the above-mentioned Certificate are true.

J. S.

A. B.

N. B. There must always be one joined with the Exporter in giving Bond, and making Oath, for exporting Corn, &c.

THE WARRANT.

In the Eleanor, of Newcastle, William Smith, for Dublin.

J. S.

Two hundred quarters of Wheat, Winchester measure.

*To the Land Surveyor
and Searcher.*

THE

 THE DEBENTURE.

These are to certify, that J. S. Merchant, Ind. did on the 19th of March, 1797, enter and have shipped for Dublin, in the Eleanor, whereof William Smith, Master, and two-thirds of the mariners are his Majesty's subjects, two hundred quarters of Wheat, Winchester measure; and that the price of the Wheat, of the measure aforesaid, in the port of London, last market-day, did not exceed ————— per quarter. Witness my hand, this 19th day of March, 1797.

J. S.

Jurat. J. S. That the contents of the abovesaid Certificate are true—Bond is taken in the penalty of £.100, that the Corn above mentioned (the danger of the seas excepted) shall be exported into parts beyond the sea, and not be again landed in Great Britain.

B. C. Collector.

D. E. Comptroller.

The two hundred quarters of Wheat above mentioned were shipped off at the Bear Quay the 19th March, 1797.

E. F. Surveyor.

G. H. Searcher.

The vessel above mentioned is a British ship, the Master and two-thirds of the mariners are his Majesty's subjects.

E. F. Surveyor.

Upon

Upon the back of the Debenture is written as follows,
viz.

The Money to be paid for the Corn within mentioned, pursuant to the Acts of Parliament for encouraging the exportation (supposed to be Corn,) amounts to ———.

Furat. That all the Corn within mentioned certified to be shipped, for quantity and quality is really and truly exported to parts beyond the seas, and not again landed, nor intended to be re-landed, in any part of Great Britain. Custom-House, London, 19th March, 1797.

B. C. Collector.

J. S.

D. E. Comptroller.

N. B. If the Collector has not money arising from that branch of the Customs sufficient to pay it, he writes thus:

These are to certify the Hon. Commissioners of his Majesty's Customs in London, that I have not money enough in my hands arising from the Customs sufficient to pay the within Debenture.

B. C. Collector.

BILLS OF SIGHT OR VIEW.

The goods are to be landed at the most convenient Quays or Wharfs, where the Customer, or Collector, or Comptroller, shall appoint, and there, or in his Majesty's warehouse, to be measured, weighed, and numbered by the proper Officers, who are to perfect the Entry, and thereto subscribe their names; and the next day following, give an account and make report of the said Entry so perfected to the Collector, &c. 14 Car. II. Cap. ii. S. 21. The report of the examination of the goods must be made on the back of the Bill of Sight after this manner.

Suppose the Entry of East India Cotton Yarn:

Landed by virtue and in full (if all the goods are taken away, if not, then in part,) of this Sight, Ten Bales, containing two thousand three hundred pounds of East India Cotton Yarn.

Certified the 20th of March, 1797.

A. B. }
B. C. } *Surveyors.*

C. D. }
D. E. } *Land Waiters.*

(See SIGHT from 68 to fo. 74, and my observation immediately preceding p. 1.)

CONCERNING

CONCERNING
SUFFERANCES FOR BAGGAGE.

The examination to be endorsed on the back of the Sufferance, and signed by two Land Waiters and one Surveyor. Then the order of the Commissioners signed by four of them, determines what is to be entered, prosecuted, and delivered.

The whole to be entered in the Land Waiter's Book, with the date of the order for delivery, &c.—(See p. 10 and 39.)

And to finish this subject, when the Land Waiters to each ship have made true Entries of the delivery of all goods in their Books, and perfectly adjusted them, before they deliver them to the Jerquer, (or Surveyor in those parts where there is no Jerquer,) to certify the same under their hands, after the Entry of the last article, thus:

This ship is regularly discharged, and all Post Entries duly made.

A. B, Land Waiter.

N. B. No Officer belonging to any Custom-House shall receive any other Fee, than such as shall be established by the Commons in Parliament. If any Officer shall offend contrary to this order, he shall forfeit his office in the Custom-House.—(See Sir Harbottle Grimstone's Rules for the Advancement of Trade, &c. Art. 24.)

ALPHABETICAL LISTS

G O O D S

PROHIBITED TO BE IMPORTED, &c.

BEFORE I begin these necessary informations, for the Merchants of this Country, as well as for the Foreigners, it will not be amiss to explain what is the meaning of several words, as "*British ship*," and "*Legally Navigated*."

"*BRITISH SHIP*," is a ship registered with a British Plantation Register, in case the trade is to *Asia, Africa* or *America*; and where the trade is to Europe, with a register for the European trade, except as to certain articles, viz. *Fir Timber*, from Germany, &c. as to which articles the words *British-*

built ship, are expressly inserted, because the vessel must have a *British Plantation Register*, though in the European trade.

ALPHABETICAL LIST

"LEGALLY NAVIGATED," mean a Master, and three fourths of the Mariners belonging to a *British ship*; a Master, and three fourths belonging to an *American ship*, &c.

BEFORE I begin these necessary informations for the Merchants of this Country, as well as for the Foreigners, it will not be amiss to explain what is the meaning of several words, as "*British ship*," and "*Legally Navigated*."

"*British ship*," is a ship registered with a *British Plantation Register*, in case the trade is to Asia, Africa or America; and where the trade is to Europe, with a register for the European trade, except as to certain articles, viz. *the Timber*, from Germany, &c. as to which articles the words *British*

LIST

LIST OF GOODS

ABSOLUTELY PROHIBITED TO BE IMPORTED INTO
ENGLAND.

BANDSTRINGS, foreign, of Silk, Thread, or any or either
of them.—(13 and 14 Car. II. c. 13.)

BOOKS, the copies of which are the property of persons in
this kingdom, may not be imported within 14 years
after publication, without the consent of the proprietor,
except Books in Greek, Latin, or any other foreign
language.—(8 Ann. c. 19.)

BRASS. (See GOLD.)

BUTTONS, foreign of all sorts,

CALLICOES, Muslins, or any other goods made of linen
yarn only, or of linen yarn or cotton wool mixed, or
made wholly of cotton wool, wherein shall be wove in
the warp in either or both selvages only through the
whole, or any part of the length of the piece, one or
more blue stripe or stripes of one or more thread or
threads.—(14 Geo. III. c. 72.)

CHOCOLATE, ready made, or

COCOA PASTE.—(10 Geo. I. c. 10.)

COCOA-NUT SHELLS, or **HUSKS** without the nuts.—(4 Geo.
II. c. 14.)

COIN (current) false or counterfeit to be uttered.—(9 and 10
Edw. III. c. 2. 1 and 2. Phil. and M. c. 11.)

COPPER. (See GOLD.)

CORN, ground (except wheat meal, wheat flour and oat-meal), vessel forfeited.—(31 *Geo. III. c. 30.*)

CUT-WORK (foreign) of Silk, Thread, or any or either of them.—(13 and 14 *Car. II. c. 13.*)

EMBROIDERY, FRINGE (foreign), of Silk, Thread, or any or either of them.—(13 and 14 *Car. II. c. 13.*)

GOLD or SILVER Thread, Lace, Fringe, or any other work made thereof, or any Thread, Lace, Fringe, or other work, of Copper, Brass, or any other inferior metal, or Gold or Silver Wire or Plate.—(10 *Ann c. 26.*
15 *Geo. II. c. 20.*)

HOPS, being deceitfully or corruptly unclean, corrupt, or mixed with any powder, dust, dross, sand, or any other soil whatever.—(1 *Jac. I. c. 18.* 3 *Car. I. c. 5.* *Ib.* 16,
c. 4.

LACE, viz. any foreign Bone Lace, of Silk, Thread, or any or either of them.—(13 and 14 *Car. II. c. 13.* 5 *Ann c. 17.*)

N. B. *Except Bone Lace made into Millinery.*

MALT, (vessel forfeited).—31 *Geo. III. c. 30.*

METAL. (See GOLD.)

MUSLINS. (See CALLICOES.)

NEEDLE-WORK (foreign), made of Silk, Thread, or any or either of them.—(13 and 14 *Car. II. c. 13.*)

N. B. *Except Millinery and East-India Needle-work.*

PLATE. (See GOLD.)

SILK. (See NEEDLE-WORK.)

SILVER.

SILVER. (See GOLD.)
 SNUFF-WORK, (vessel forfeited).—29 *Geo. III. c. 68.*
 STUFFS. (See CALLICOES.)
 THREAD. (See NEEDLE-WORK.)
 TOBACCO-STALKS, manufactured or unmanufactured, and
 Tobacco-stalk Flour (vessel forfeited).—29 *Geo. III.*
c. 68.
 WIRE. (See GOLD.)

LIST

OF GOODS PROHIBITED TO BE IMPORTED, AND ALSO
 PROHIBITED TO BE USED.

BOOKS. (See POPISH.)
 BROCADE, foreign (Gold or Silver).
 CALLICOES. (See EAST-INDIA.)—22 *Geo. II. c. 36.*
 EAST-INDIA-WROUGHT SILKS, Bengal and Stuffs, mixed
 with Silk or Herba, of the manufacture of Persia, China,
 or East-India, and Callico printed, painted, stained, or
 dyed there, may not be imported, unless into the Port
 of London, to be put into warehouses for exportation.—
 (11 & 12 *Wil. III. c. 10.*)
 EMBROIDERY, foreign.
 GIRDLES. (See RIBBANDS.)—22 *Geo. II. c. 36.*
 GLOVES or MITTS of SILK, foreign manufactured.—
 (5 *Geo. III. c. 48.*)
 LEATHER, foreign manufactured.—(6 *Geo. III.*
c. 19.)

GOLD

GOLD or SILVER BROCADE, foreign Gaces. (See RIBBANDS.)—22 *Geo. II. c. 36.*

MITTS of Silk, foreign manufactured.—(5 *Geo. III. c. 48.*)

——— of Leather, foreign manufactured.—(6 *Geo. III. c. 19.*)

POPISH Agni Dei Crosses, Pictures, Beads, and other superstitious things.—(13 *Elix. c. 2.*)

POPISH BOOKS, viz. Primers, Ladies' Psalters, Manuals, Rosaries, Popish Catechisms, Missals, Breviaries, Portals, Legends, and Lives of Saints; containing superstitious matter, printed or written in any language; or any superstitious Books, printed or written in English.—(3 *Jac. I. c. 5.*)

RIBBANDS, Laces, and Girdles, not made and manufactured in Great-Britain, whether the same be wrought of Silk alone, or wrought of Silk mixed with any other materials.—(3 *Geo. III. c. 21.*)

SILK. (See EAST-INDIA.)

——— (See RIBBANDS.)

——— STOCKINGS.—(5 *Geo. III. c. 48.*)

——— wrought, or Silks mixed with Gold or Silver, or other materials.—(6 *Ann. c. 19.*)

——— wrought, or Velvet, foreign, except Crapes or Tiffanies of Italy, to be imported *directly* from thence.

—(6 *Geo. III. c. 40. Ib. 11, c. 49. Ib. 17, c. 35. Ib. 22, c. 72. Ib. 29, c. 55. Ib. 31, c. 37.*)

N. B. *A temporary law, to continue till the 14th of June, 1795; and from thence to the end of the next session of Parliament.*

SILVER. (See GOLD.)

VELVETS. (See SILK wrought.)

LIST

OF GOODS TO BE IMPORTED FOR SALE.

BACON. (See CATTLE.)

BEEF. (See CATTLE.)

BITS, being ready made, or wrought, beyond the seas.—

(5 Eliz. c. 7. 3 Car. I. c. 4. Ib. 16, c. 4.)

Books, English, reprinted abroad, except such as have not been printed within 20 years before importation; but

not to prevent the importation of any Book reprinted abroad, and inserted among other Books or Tracts to be sold therewith, in any collection where the greatest part

of such collection shall have been first composed or written and printed abroad.—(12 Geo. II. c. 36. Ib. 27, c. 18.

Ib. 33, c. 16. 7 Geo. III. c. 35. Ib. 14, c. 86. Ib. 22, c. 13. Ib. 29, c. 55.)

N. B. A temporary law, to continue till the 29th of September, 1795; and from thence to the end of the next session of Parliament.

CARDS for Wool, foreign.—(13 & 14 Car. II. c. 19.)

CARD WIRE. (See WIRE FOREIGN.)—(2 W. & M. sess. 2. c. 4.)

CATTLE GREAT, Sheep, or Swine, or any Beef or Pork (except Bacon), unless for ships' use; and also except 600 head yearly from the Isle of Man to Chester or the members thereof (vessel forfeited).—18 Car. II. c. 2.

Ib. 20, c. 7. Ib. 32, c. 2. 5 W. & M. c. 2.

N. B. But Cattle and Salted Beef may be imported from Ireland.—(5 Geo. III. c. 10. 8, c. 9. 16, c. 8.)

CAULS

CAULS made of Silk, wrought by itself or with any other Stuff, in any place out of this realm.—(19 *Hen. VII.* c. 21.)

CHAPES, being ready made or wrought in any parts beyond the seas.—(5 *Eliz. c. 7.* 3 *Car. I. c. 4.* *Ib.* 16, c. 4.)

CHEESE from Ireland (vessel forfeited).—20 *Car. II. c. 7.* 32, c. 2.

CORSES made of Silk, wrought by itself or with any other Stuff, in any place out of this realm.—(19 *Hen. VII.* c. 21.)

DAGGERS and DAGGER-BLADES, being ready made or wrought in parts beyond the seas.—(5 *Eliz. c. 7.* 3 *Car. I. c. 4.* *Ib.* 16, c. 4.)

GIRDLES, being ready made or wrought in parts beyond the seas.—(*Ibid.*)

— of Silk, wrought by itself or with any other Stuff, in any part of this realm.—(19 *Hen. VII.* c. 21.)

GLOVES, being ready made, or wrought in parts beyond the seas.—(5 *Eliz. c. 7.* 3 *Car. I. c. 4.* *Ib.* 16, c. 4.)

HANDLES for KNIVES, being ready made, or wrought in parts beyond the seas.—(*Ibid.*)

HARNESS for GIRDLES and HORSE-HARNESS, being ready made, or wrought in parts beyond the seas.—(*Ibid.*)

HILTS, being ready made, or wrought in parts beyond the seas.—(*Ibid.*)

KNIVES, being ready made, or wrought in parts beyond the seas.—(*Ibid.*)

LACES, LEATHER, being ready made, or wrought in parts beyond the seas.—(*Ibid.*)

LACES

LACES of SILK, wrought by itself, or with any other Stuff, in any place out of this realm.—(19 *Hen. VII. c. 21.*)

LAMB (vessel forfeited).—20 *Car. II. c. 7. Ib. 32, c. 2.*

LOCKETS, being ready made, or wrought in parts beyond the seas.—(5 *Eliz. c. 7. 3 Car. I. c. 4. Ib. 16 c. 4.*)

MUTTON.—(*Car. II. c. 7. Ib. 32 c. 2.*)

PINS, being ready made, or wrought in parts beyond the seas.—(5 *Eliz. c. 7. 3 Car. I. c. 4. Ib. 16, c. 4.*)

POINTS, being ready made, or wrought in parts beyond the seas.—(*Ibid.*)

POINTS, (See SILK.)—*Ibid.*

PORK. (See CATTLE.)

PUMMELS, being ready made, or wrought in parts beyond the seas.—(5 *Eliz. c. 7. 3 Car. I. c. 4. Ib. 16, c. 4.*)

RAPIERS, being ready made, or wrought in parts beyond the seas.—(*Ibid.*)

RIBBANDS of SILK, wrought by itself, or with any other Stuff, in any place out of this realm, and Ribbands, Corses, Laces, Girdles, Cauls, Corses of Tissue or Points.—(19 *Hen. VII. c. 21.*)

SADDLES, being ready made, or wrought in parts beyond the seas.—(5 *Eliz. c. 7. 3 Car. I. c. 4. Ib. 16, c. 4.*)

SCABBARDS and Sheaths for Knives, being ready-made, or wrought in parts beyond the seas.—(*Ibid.*)

SHEEP. (See CATTLE.)

SILK. (See CAULS, GIRDLES, LACES, and RIBBANDS.)

STIRRUPS, being ready made, or wrought in parts beyond the seas.—(5 *Eliz. c. 7. 3 Car. I. c. 4. 16, c. 4.*)

SWINE. (See CATTLE.)

TISSUE. (See SILK.)

WIRE, viz. Wire foreign, and all sorts of Iron Wire for making Wool-Cards, smaller than what is called fine and superfine.—(13 & 14 Car. II. c. 19. 2 W. & M. sess. 2. c. 4.)

WOOL-CARDS (Foreign).

LIST

OF GOODS PROHIBITED TO BE IMPORTED BY WAY OF MERCHANDISE, WITHOUT LICENCE FROM HIS MAJESTY.

ARMS. Ammunition, Gun-powder, and Utensils of War.—
(1 Jac. II. c. 18.)

N. B. *It was decided in the Court of Exchequer, on a seizure of Swords, which were Dress-Swords for Gentlemen to wear, that this Act did not prohibit the importation thereof.*

LIST

OF GOODS PROHIBITED TO BE IMPORTED FOR SALE, EXCEPT MADE AND WROUGHT IN IRELAND, OR TAKEN ON THE SEAS, OR WRECKED.

ANDIRONS, Balls, Tennis.

BASONS, Counterfeit, Bells, viz. Sacring Bells.

BLANCH IRON THREAD, commonly called White Wire.—
(3 Edw. IV. c. 4.)

BODKINS, Bosses of Birdles.—(*Ibid.*)

BRUSHES,

BRUSHES, Buskins, Candlesticks, Hangings, Caps, woollen.—

(*Ibid.*)

CARDS, playing.—(3 *Edw. IV. c. 4.* 10 *Ann. c. 19.*)

CARDS for Wool, Caskets.—(3 *Edw. 4. c. 4.*)

CHASING BALLS and DISHES.—(*Ibid.*)

CLOTHS (woollen), Corses, Daggers.—(*Ibid.*)

DICE.—(3 *Edw. IV. c. 4.* 10 *Ann. c. 19.*)

DRIPPING-PANS, Ewers, Forcers, Fringes of Silk and

Thread, Furs tawed, Galley Tiles (See PAINTED WARES); Girdles, Gloves, Goloches or Corks, Grid-

irons, Hammers, Harness pertaining to Saddlers, Harness for Girdles, of Iron, Latten, Steel, Tin, or of Alkemine;

Hats, Iron Thread, viz. Blanch Iron Thread, commonly called White Wire, Knives, Knives commonly called

Wood Knives, Laces, Laces of Gold, Laces of Thread,

Ladles, Leather, any thing wrought of any tawed Leather,

Locks, Needles, called Pack Needles.—(3 *Edw. 4. c. 4.*)

PAINTED WARES (except Paper and Pictures, and Earthen

Ware, the manufacture of Europe, other than Galley

Tiles).—3 *Edw. IV. c. 4.* 6 and 7 *Wil. III. c. 7.* 3 and 4

Ann. c. 4. 13 *Geo. III. c. 67.* 15 *Geo. III. c. 37.*

PATTENS, Pins, Pinsons, Points.—(3 *Edw. IV. c. 4.*)

PURSES, Razors, Ribbands.—(*Ibid.*)

RINGS of Copper or of Latten, gilt, Rings for Curtains.—

(*Ibid.*)

SADDLES, Scissors, Scummers.—(*Ibid.*)

SHEATHS, Sheers for Taylors.—(*Ibid.*)

SHOES, Silk, in any wise embroidered with Silk twined,

Spurs, Stirrups, Tires of Silk or Gold, Tongs, viz.

Fire Tongs, White Wire, Woollen Caps, Woollen

Cloths.—(*Ibid.*)

LIST

OF GOODS PROHIBITED TO BE IMPORTED FOR SALE
BY STRANGERS OR ALIENS.

ANDIRONS, Bells of any sort except Hawk Bells, Bits, Blades, and Blacksmiths (any wares pertaining to them); Boots, Broaches or Spits, Bottle-makers (any wares pertaining to them); Buckles for Shoes, Candlesticks, Hanging Candlesticks (Iron); Card-makers (any wares pertaining to them); Cards for Wool, except Roan Cards, Chafing Dishes, Chains, Clasps for Gowns, Cloths painted, Coppersmiths (any wares pertaining to them); Cupboards, Cutlers (any wares pertaining to them); Fire-works, Forcers painted, Founders (any wares pertaining to them).—*1 Rich. III. c. 12.*

GIRDLES,
GLOVERS, } (any wares pertaining to them).—*Ibid.*
GOLD-BEATERS, }

GIRDLES, Gloves, Glass, painted Glass, Garnets and Hinges, Gold, beaten, wrought in papers for Painters, Grates, Gridirons, Hangers, Harness wrought for Girdles, Harness called Horse Harness, Hinges and Garnets, Horns for Lanthorns, Horners, Hurers (any wares pertaining to them); Images painted, Iron Ware; Joiners (any wares pertaining to them); Keys, Knives, Laces, Latten Ware, Lavers, Leather Purses, Locks called Stock Locks, Loriners (any wares pertaining to them); Nails of Latten with Iron Shanks, Painters, Pinner

Pinner (any wares pertaining to them); Pins, Point-makers (any wares pertaining to them); Points, Pouches, Pursers (any wares pertaining to them); Rings for Curtains, Saddlers (any wares pertaining to them); Saddles, Saddle-Trees, Scissors, Sheers for Taylors, Silver, beaten, wrought in papers for Painters, Spits, Spoons of Tin or Lead, Spurriers (any wares pertaining to them); Spurs, Stirrups, Stock Locks, Stops called Holy Water Stops, Taylors Sheers, Tonges, Turnets, Weavers, Wire-mongers (any wares pertaining to them); Wool Cards, except Roan Cards.—(*Ibid.*)

LIST

OF GOODS PROHIBITED TO BE IMPORTED FROM CERTAIN PLACES, OR IN PARTICULAR PACKAGES, OR IN VESSELS OF A CERTAIN TONNAGE, OR UNDER SOME OTHER CIRCUMSTANCES AND RESTRICTIONS.

AFRICA. (See GOODS.)

ALDERNEY. (See WINE.)

ALMONDS. (See GROCERY.)

AMERICA. { (See GOODS.)
(See SPIRITS.)
(See TOBACCO.)

ANCHOVIES.

ANCHOVIES. (See FISH.)

ANNISEEDS. (See GROCERY.)

AQUA VITÆ. (See SPIRITS.)

ARRANGOES. (See GOODS.)

ARRACK. (See SPIRITS.)

ASHES, Pot, may not be imported from the Netherlands or Germany (vessel forfeited).—13 & 14 *Car. II. c. 11.*

ASHES, to be imported from any other place, only in British ships legally navigated, or in ships of the built of the country of which the goods are the growth, production, or manufacture, legally navigated; or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 *Car. II. c. 18.* 27 *Geo. III. c. 19.*

ASIA. (See GOODS.)

AUSTRIAN DOMINIONS. (See SILK.) (See WINE.)

AZORES. (See GOODS.)

BARK. (See OAK BARK.)

BOARDS. (See WOOD.)

BONNETS. (See HATS.)

BOTARGE. (See FISH.)

BRANDY. (See SPIRITS.)

BRISTOL. (See TOBACCO.)

BULLION. (See GOODS.)

CALLICOES. (See EAST INDIA and GOODS.)

CAMBRICS or FRENCH LAWNS, to be imported only in bales, cases, or boxes, covered with sack-cloth or canvas, each containing 100 whole, or 200 demi-pieces, and the vessel not to be under 60 tons.—(27 *Geo. III. c. 13.*)

— from other places, to be imported only in bales, as above.—(32 *Geo. II. c. 32.*)

CAMBRICS,

CAMBRICS, to be imported for exportation into London only, and not there without licence from any three of the Commissioners of the Customs, and in British ships, legally navigated (vessel forfeited).—32 *Geo. II. c. 32.*
7 *Geo. III. c. 43.*

CANARIES, (See GOODS.)

CANDLES, not to be imported in packages containing less than 112lb. weight each, net.—(33 *Geo. II. c. 21.*)

CAVEAR. (See FISH.)

CHINA. (See EAST INDIA and SILK.)

CINNAMON, } (See SPICERY.)

CLOVES, }

COAL FISH. (See FISH.)

COCHINEAL. (See GOODS.)

COD. (See FISH.)

COFFEE, not to be imported in packages containing less than 112lb. weight each, net.—(5 *Geo. III. c. 43.*)

CONGERS. (See FISH.)

CORN or GRAIN, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth or production, legally navigated; or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—11 *Car. II. c. 18.* 27 *Geo. III. c. 19.*

COWES. (See TOBACCO.)

COWRIES. (See GOODS.)

CURRENTS, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth or production, legally navigated; or of the usual ports of shipping for transportation,

tion, legally navigated (vessel forfeited).—11 *Car. II.*

c. 18. 27 Geo. III. c. 19.

—, not to be imported except loose in casks, each containing 5 cwt. net; but vessels coming from any place from whence Currants have been, and are usually brought, may have on board a quantity not exceeding 5 cwt. net for the *ship's use*, to be stowed openly and loose, in a cask capable of containing 5 cwt. net, and to be regularly reported.—(23 *Geo. III. c. 11.*)

— (See GROCERY.)

DATES. (See GROCERY.)

DEAL BOARDS. (See WOOD.)

DIAMONDS. (See GOODS.)

EAST-INDIA WROUGHT SILK, Bengals and Stuffs, mixed with Silk or Herba, of the manufacture of Persia, China, or East India, and Callicoes printed, painted, stained, or dyed there, to be imported into London only.—(11 & 12 *W. III. c. 10.*)

EAST INDIA. (See GOODS.)

— (See SILK.)

EELS. (See FISH.)

FALMOUTH. (See TOBACCO.)

FIGS, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth or production, legally navigated; or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 *Car. II. c. 18. 27 Geo. III. c. 19.*

— (See GROCERY.)

FIR.

FIR. (See WOOD.)

FISH. No fresh Herrings, fresh Cod or Haddock, Coal Fish or Gull Fish, to be imported, but in British ships, legally navigated, and which hath been fished, caught, and taken, in such ships, and so navigated; or not bought or had of any strangers, or out of any strangers bottoms (vessel forfeited).—15 Car. II. c. 7.

— No Ling, Herrings, Cod or Pilchard, fresh or salted, dry or bloated, nor any Salmon, Eels, or Congers, taken by foreigners, shall be imported; but Stock Fish, or live Eels, may be imported by any person.—(18 Car. II. c. 2. Ib. 32, c. 2.)

— No Fish (except Stock Fish and live Eels) taken or caught by any foreigners, aliens to this kingdom (except Protestant strangers inhabiting within the kingdom), to be imported in any foreign ship, not being wholly English property, and uttered, sold, or exposed to sale (vessel forfeited).—10 & 11 Wil. III. c. 24.

N. B. *But not to prohibit the importation of Anchovies, Sturgeon, Botarge, or Cavear.*

— No Herring, Cod, Pilchards, Salmon, or Ling, fresh or salted, dry or bloated, nor any Grill, Mackerel, Whiting, Haddock, Sprats, Coal Fish, Gull Fish, nor any other sort of flat Fish, nor any other sort of fresh Fish, shall be imported into that part of this kingdom called England, which shall be taken by, bought of, or received from, any foreigner, or out of any stranger's bottom, except Protestant strangers inhabiting within this kingdom.—(1 Geo. I. Stat. 2, c. 18.)

N. B. *But not to prevent the importation of any Eels, Stock Fish, Anchovies, Sturgeon, Botarge, or Cavear; nor to prevent the importation of Lobsters or Turbots.*

FLAX, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth, production, or manufacture, legally navigated, or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—

12 Car. II. c. 18. 27 Geo. III. c. 19.

GENEVA. (See SPIRITS.)

GERMANY. (See POT ASHES, GROCERY, OLIVE OIL, PITCH, ROSIN, SALT, SPICERY, SILK, TAR, TOBACCO, WINE, and WOOD.)

GIBRALTAR. (See GOODS.)

GINGER. (See GROCERY.)

GLASGOW. (See TOBACCO.)

GOODS, of Asia, Africa, or America, to be imported only in British ships, legally navigated (vessel forfeited).—
(*12 Car. II. c. 18.*)

— of the above places, to be imported only from the place of their growth, production, or manufacture, or from the usual ports of shipping for transportation (vessel forfeited).—*Ibid.*

— of the above places, although manufactured in foreign parts, may not, by virtue of the aforesaid Act, be imported, unless the same shall be so manufactured in the country or place of which the goods are the growth and production, or the usual places of shipping for exportation, except Oil of Cloves, Oil of Cinnamon, Oil of Mace,

Mace, and Oil of Nutmegs (vessel forfeited).—

19 Geo. III. c. 48.

N. B. *But the Act of Navigation is not to extend to*

Any commodities of the Streights or Levant Seas, which may be brought from the usual places of lading within the Streights or Levant, in British-built ships, legally navigated, though the said commodities be not the very growth of the said places; except *Raw Silk* and *Mohair Yarn*, of the product and manufacture of Asia, which can be brought only from the ports and places in the Streights or Levant Seas, which are within the dominions of the *Grand Signior*. And such *Raw Silk* and *Mohair Yarn*, as may be imported from the said dominions, shall (after having been landed to be opened and aired in the Lazarettes of Ancona, Genoa, Leghorn, Malta, Marseilles, Messina, or Venice, as required by 26 Geo. II. c. 18. where there is no Clean Bill of Health; and being reshipped on board the same ship from whence they were so landed) be, on importation into Great Britain, be deemed to be imported from the *Grand Signior's dominions*, where such goods were first shipped, and not from the place where they were landed to be so opened and aired.—(12 Car. II. c. 18. 6 Geo. I. c. 14. 11 Geo. III. c. 41.)

Nor to any East-India commodities which may be brought in British-built ships, legally navigated, from the usual places of lading in any part of those seas to the Southward and Eastward of the Cape of Good Hope, though the same be not the very places of their growth.—(12 Car. II. c. 18.)

Nor to extend to goods of the growth, production, or manufacture of the Portuguese plantations or dominions, which may be brought from any of the ports of Portugal, or the Western Islands called Azores, or Madeira, in British ships, legally navigated.—(12 Car. II. c. 18. 17 Geo. II. c. 36.)

Nor to Bullion, or goods taken prize by ships belonging to Great Britain.—(12 Car. II. c. 18.)

Nor to Raw Silk, or any goods of the growth, produce, or manufacture of Persia (provided such manufactures be made of the growth and produce of Persia), which may be brought in British ships, legally navigated, from any place belonging to the Czar or Emperor of Russia, by persons free of the Russia Company, such goods being purchased by barter, with manufactures, goods, or commodities, or the produce arising by the sale of such manufactures, &c. exported from Great Britain to Russia, and from thence carried into Persia (gold and silver in coin and bullion excepted).—14 Geo. II. c. 36.

N. B. *It is expressly provided, that this Act shall not alter 11 & 12 Wil. III. c. 10. as to wrought Silks and Callicoes of Persia, which are prohibited to be imported, except into London, and also prohibited to be used. See LIST II. and this, under the head of East-India; but Raw Silk, the growth or produce of Persia, may be brought from any place belonging to the Empire of Russia, by persons free of the Russia Company, in British-built ships, legally navigated, such Silk being purchased*

by barter with manufactures, &c. as above expressed, exported from Great-Britain to Russia, although the same be not carried from thence into Persia (gold or silver in coin or bullion excepted).—23 Geo. II. c. 34.

Nor to Gum Senega, which may be imported from any place in Europe, by his Majesty's subjects, in British-built ships, legally navigated.—(25 Geo. II. c. 32.)

Nor to Cochineal or Indico, imported from any port or place whatsoever in any vessel belonging to Great Britain, or to any Kingdom or State in amity with His Majesty.—(13 Geo. I. c. 25. 7 Geo. II. c. 18. *Ib.* 14, c. 34. *Ib.* 20, c. 47. *Ib.* 27, c. 18. *Ib.* 33, c. 16. 7 Geo. III. c. 36. *Ib.* 14, c. 86. *Ib.* 22, c. 13. *Ib.* 29, c. 55.)

N. B. *A temporary law, to continue till the 29th of September 1795, and from thence to the end of the next session of Parliament.*

Nor to Spicery, viz. Nutmegs, Cinnamon, Cloves and Mace, imported by licence from any parts beyond the seas, in British-built ships, legally navigated. (See SPICERY.)—6 & 7 W. III. c. 7. 3 & 4 Ann. c. 4. 8 Ann. c. 7. 6 Geo. I. c. 21.

Nor to coarse printed Callicoes, and other East India Goods prohibited to be worn and used in Great Britain; and also East India goods called Cowries and Arrangoes, imported in British-built ships, legally navigated, from any part of Europe not within his Majesty's dominions, by the East India Company for the African Trade, on licence from any three or more Commissioners

sioners of the Treasury; and on default of the Company supplying the market, the Treasury may grant licence to other persons.—(3 *Geo. III. c. 30.*)

Nor to any goods, the produce of the dominions of the Emperor of Morocco, which may be imported into Great Britain from *Gibraltar*, in British ships, legally navigated, such goods having been imported directly into *Gibraltar* from any part of the said dominions, not lying to the southward of the port of *Mogadore*, in British ships, or belonging to British subjects, legally navigated, or in ships belonging to the subjects of the said Emperor; but such goods must be accompanied with a certificate under the hand of the Governor, Lieutenant Governor, or Commander in Chief, from *Gibraltar* (or any person authorised by them), that the goods were brought into *Gibraltar* as above described.—(27 *Geo. III. c. 19.*)

Nor to *Tea*, which may be imported in British-built ships, legally navigated, by licence (to be granted by the Commissioners of the Treasury), from any part of Europe, in case the East India Company do not supply the market with a sufficient quantity of *Tea* at reasonable prices. (See *TEA*).—11 *Geo. I. c. 30.* 18 *Geo. II. c. 26.* 16 *Geo. III. c. 51.*

Nor to *Cotton Wool* of any sort, or raw and undressed Goat Skins, which may be imported from any place whatever, in British-built ships, legally navigated.—(6 *Geo. III. c. 32.* *Ib.* 15, *c. 35.* *Ib.* 20, *c. 19.* *Ib.* 26, *c. 53.* *Ib.* 31, *c. 43.*)

Nor

Nor to goods which may be imported from the *United States of America*; nor to Diamonds, Jewels, Pearls, Precious Stones, and Bullion, which are under no restrictions of importation, landing, or examination, by the Officers of the Customs.—(27 Geo. III. c. 13. *Ib.* 28, c. 27.)

Goods, of the growth, production or manufacture of *Muscovy, Russia*, or the dominions of the Emperor or Empress thereof, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth, production, or manufacture; or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 Car. II. c. 18.

—, of the growth, production, or manufacture of the *Ottoman or Turkish Empire*, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth, production, or manufacture; or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 Car. II. c. 18.

—, may not be imported in Packet-Boats, without licence from the Commissioners of the Customs.—(13 & 14 Car. II. c. 11.)

—, No goods may be imported from the *Isle of Man*, except such as are the growth, produce or manufacture of that Island (vessel forfeited).—12 Geo. I. c. 28.

N. B. *This forfeiture is incurred on the vessel being found or discovered to have been within the limits of any port of Great Britain, whether bulk has been broken or not;*

so that it should seem that the mere coming in, under the strict words of the law, will incur a forfeiture.

Goods of the United States of America, allowed by order of the Council to be imported, may not be brought, contrary to the regulations of such order (vessel forfeited).—32 *Geo. III. c. 14.*

N. B. *A temporary law, to continue till April 5th, 1793, and from thence to the end of the next session of Parliament.*

GRAINS. (See CORN.)

GREENOCK. (See TOBACCO.)

GRILL. (See FISH.)

GROCERY may not be imported from the Netherlands or Germany (vessel forfeited).—13 & 14 *Car. II. c. 11.*

N. B. *By long practice Aniseeds are allowed to be imported, notwithstanding this law.*

(See CURRANTS, FIGS, PRUNES, and RAISINS.)

GUERNSEY. (See WINE.)

GULL FISH. (See FISH.)

GUM SENEGA. (See GOODS.)

HADDOCK. (See FISH.)

HAMBRO'. (See WINE.)

HATS or BONNETS, of bass or straw, chip, cane, or horse-hair, or platting, or other manufacture, proper for making Hats or Bonnets, not to be imported, except into London, and not there unless packed in bales or tubs, each containing seventy-five dozen Hats or Bonnets, or two hundred and twenty-four pounds weight of platting, &c. (vessel forfeited, if not exceeding 50 tons).—10 *Geo. III. c. 43.*

HEMP,

HEMP, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth or production, legally navigated, or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 Car. II.

c. 18. 27 Geo. III. c. 19.

HERRINGS. (See FISH.)

HOLLAND. (See WINE.)

HULL. (See TOBACCO.)

HUNGARY. (See SILK.) (See WINE.)

JERSEY. (See WINE.)

JEWELS. (See GOODS.)

INDIGO. (See GOODS.)

IRELAND. (See TOBACCO.) (See SALT.) (See CAMBRIC.)

ITALY. (See THROWN SILK.)

LANCASTER. (See TOBACCO.)

LAWN. (See CAMBRIC.)

LEITH. (See TOBACCO.)

LEVANT. (See GOODS.) (See WINE.)

LING. (See FISH.)

LIVERPOOL. (See TOBACCO.)

LOBSTERS. (See FISH.)

LONDON. (See PEPPER.) (See HATS.) (See CAMBRIC.) (See EAST INDIA.) (See TOBACCO.)

MACE. (See SPICERY.)

MACKEREL. (See FISH.)

MADEIRA. (See GOODS.)

MAN, ISLE OF (See GOODS.) (See SPIRITS.) (See SALT.)

- MASTS. (See WOOD.)
- MOHAIR YARN. (See GOODS.)
- MOROCCO. (See GOODS.)
- MUSCOVY. (See GOODS.)
- NAPLES. (See THROWN SILK.)
- NETHERLANDS. (See POT ASH.) (See GROCERY.) (See OLIVE OIL.) (See PITCH.) (See ROSIN.) (See SALT.) (See SPICERY.) (See SILK.) (See TAR.) (See TOBACCO.) (See WINE.) (See WOOD.)
- NEWCASTLE. (See TOBACCO.)
- NUTMEGS. (See SPICERY.)
- OAK BARK, not to be imported when the price is under 10l. per load, the load containing 45 cwt. or in the rinds 2l. 10s. the load of rinds containing 30 yards, when the same are set three rinds thick, with two skirts and a cover.—(12 Geo. III. c. 50. 17 Geo. III. c. 44. 24 Geo. III. c. 19. 30 Geo. III. c. 18.)
- N. B. *A temporary law to continue five years from 1790, and to the end of next session of Parliament.*
- N. B. *That Quercitron, or Black Oak Bark, for the purpose of Dying, may be imported in British-built ships, legally navigated, from any country in Europe, although the same shall be under the prices above-mentioned, provided Bark be imported in casks of not less than 1 cwt. only, 50 lb. net, by virtue of 32 Geo. III. c. 49.*
- OIL OF CLOVES, Cinnamon, Mace, and Nutmegs. (See GOODS.)—13 & 14 Car. II. c. 11.
- OLIVE OIL, may not be imported from the Netherlands, or Germany (vessel forfeited).—*Ibid.*

OLIVE OIL to be imported from any other place, only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth, production, or manufacture, legally navigated, or of the usual ports of shipping for transportation (vessel forfeited).—

12 *Car. II. c. 18.* 27 *Geo. III. c. 19.*

OTTOMAN EMPIRE. (See GOODS.)

PEARLS. (See GOODS.)

PEPPER, to be imported into London only. (See GROCERY.) 3 *Ann. c. 7.*

PERSIA. (See GOODS.) (See EAST-INDIA SILK.)

PILCHARDS. (See FISH.)

PITCH, may not be imported from the Netherlands or Germany (vessel forfeited).—13 & 14 *Car. II. c. 11.*

—— to be imported from any other place, only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth or production, legally navigated; or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 *Car. II. c. 18.* 27 *Geo. III. c. 19.*

PLANKS. (See WOOD.)

PLANTATIONS, BRITISH. (See SPIRITS.) (See TOBACCO.)

——, PORTUGUESE, } (See GOODS.)
——, SPANISH, }

PLATTING FOR HATS. (See HATS.)

PORTUGAL. (See TOBACCO.) (See WINE.)

POT ASHES. (See ASHES.)

PRECIOUS STONES. (See GOODS.)

PRIZE GOODS. (See GOODS.)

PRUNES, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth or production, legally navigated; or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 *Car. II. c. 18.*
27 *Geo. III. c. 19.*

PRUNES. (See GROCERY.)

RAISINS, to be imported in the same manner as Prunes.—
(See GROCERY.)

RHENISH WINE. (See WINE.)

ROSIN, may not be imported from the Netherlands or Germany (vessel forfeited).—13 and 14 *Car. II. c. 11.*

—— to be imported from any other place in the same manner as Pitch.

RUM. (See SPIRITS.)

RUSSIA. (See GOODS.)

SALMON. (See FISH.)

SALT, may not be imported from the Netherlands or Germany (vessel forfeited).—13 and 14 *Car. II. c. 11.*

SALT, foreign, to be imported from any other place only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth, production, or manufacture, or of the usual ports of shipping for transportation (vessel forfeited).—12 *Car. II. c. 18.*
27 *Geo. III. c. 19.*

—— of Great Britain or Ireland, or the Isle of Man, may not be imported, except for ships provisions, or to cure fish at sea (vessel forfeited).—2 and 3 *Ann. c. 14.*

—— foreign, may not be imported in ships under 40 tons,
or

or otherwise than in bulk, except for ship's provision.—

1 Ann. c. 21. 3 Geo. II. c. 28.

SICILY. (See THROWN SILK.)

SILK, Thrown, of the growth or production of Turkey,

Persia, the East-Indies, China, or any other country,

may not be imported, except such Thrown Silk as is of

the growth or production of Italy, Sicily, or Naples,

brought directly by sea (and not otherwise), in British

ships, legally navigated, from some of the ports of those

countries whereof the same is of the growth or produc-

tion.—(2 *W. and M. c. 9.*)

But any organized Thrown Silk, the growth, produce, or

manufacture of Hungary, or the Austrian dominions,

may be imported from any port of his dominions.

SILK, WROUGHT. (See EAST-INDIA.)

— RAW. (See GOODS.)

SKINS, GOAT. (See GOODS.)

SNUFF, not to be imported in ships less than 120 tons bur-

then (vessel forfeited).—29 *Geo. III. c. 68.*

— not to be imported, except in casks or hogsheads,

450 lb. weight (vessel forfeited). (See TOBACCO.—

29 *Geo. III. c. 68. 30 Ibid. c. 40.*

SOAP, not to be imported in packages containing not less

than 224 lb. each, net.—(23 *Geo. II. c. 21.*)

SPAIN. (See WINE.)

SPANISH PLANTATION. (See GOODS.)

SPANISH TOBACCO. (See TOBACCO.)

SPICERY, may not be imported from the Netherlands or

Germany, except Cinnamon, Cloves, Mace, and Nut-

megs, which may be imported from any parts beyond

the

the seas, in British built ships, legally navigated, upon licence first had from any three Commissioners, or from the Customers, or Collectors and Comptrollers of the port of importation (vessel forfeited).

SPICERY, imported by Licence, except from the East-Indies, the packages must be casks or bales, the Cinnamon in bales containing 70lb. each, net; and the Nutmegs, Cloves, and Mace, in casks containing 300 lb. each, net.—(6 Geo. I. c. 21. 8, c. 18. 11. c. 29. 2 Geo. II. c. 28. 8. c. 21. 15 and 16, c. 33. 21, c. 33. 27, c. 18. 33, c. 16. 7 Geo. III. c. 35. 14, c. 86. 21, c. 29. 28, c. 23.)

N. B. *A temporary law, to continue till the 29th of September, 1795, and to the end of the next Session of Parliament.*

—— (See GOODS.)

SPIRITS, except Rum of the Plantations, and Arrack, not to be imported in casks under 100 gallons (vessel forfeited).—26 Geo. III. c. 73. 28, c. 46. 29, c. 45. 30, c. 37. 31, c. 1.

—— except Rum or Spirits of the produce of the British Plantations, may not be imported of a higher degree of strength than one to nine over hydrometer proof.—(26 Geo. III. c. 73. 28, c. 46. 29, c. 45. 30. c. 37. 31, c. 2)

N. B. *Both temporary laws, to continue till July 5, 1793.*

N. B. *Also, by 27 Geo. III. c. 31, which by 32 Geo. III. c. 36, is to be in force till the end of the next Session of Parliament, all Spirits are deemed of the degree of strength at which they shall be, on trial, denoted to be by the hydrometer commonly called Clark's Hydrometer.*

——, viz.

—, viz. Brandy, not to be imported in any cask under 60 gallons.—(4 & 5 *W. and M. c. 5.*)

—, Brandy, Arrack, Rum, Strong Waters, or Spirits, may not be imported in vessels of 100 tons or under, except for ship's use, not exceeding two gallons per man (vessel forfeited).—5 *Geo. III. c. 43.*

But Rum and other Spirits, of the British Sugar Plantations, may be imported in ships of 70 tons.—(6 *Geo. III. c. 46.*)

— Spirits, Brandy, or Spirits from Europe, may not be imported in any casks under 60 gallons. except for ship's use, not exceeding two gallons per man (vessel forfeited).—19 *Geo. III. c. 69.*

— *Brandy-Wine*, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth, production, or manufacture, or of the usual ports of shipping for transportation, legally navigated. —(12 *Car. II. c. 18.* 27 *Geo. III. c. 19.*)

— *Aqua Vitæ*, to be imported in the same manner, and with the same restrictions as Brandy Wine. (*See the same acts.*)

— *Geneva* may not be imported in casks under 60 gallons, except for ship's use, not exceeding two gallons per man.—(5 *Geo. III. c. 43.*)

— Brandy, Rum, Strong Waters, and Spirits, may not be imported from the *Isle of Man*, except for ship's use, not exceeding two gallons per man (vessel forfeited).—5 *Geo. III. c. 39.*

RUM, may not be imported in any casks under 60 gallons,
except

except for ship's use, not exceeding 2 gallons per man. But Rum, the produce of any of his Majesty's dominions in America, imported directly from thence in small casks, without fraud or concealment, either for the use of the Master in the voyage, or for the private use of the Merchants importing the same, or designed as Presents, and not by way of merchandize, may be admitted to Entry, on the facts being made appear to the satisfaction of the Commissioners of the Customs.—

5 *Geo. III. c. 43.*

SPRATS. (See FISH.)

STARCH, not to be imported in packages containing less than 224 lb. each net.—(23 *Geo. II. c. 21.*)

STOCKFISH. (See FISH.)

STREIGHTS. (See GOODS.)

STURGEON. (See FISH.)

SUGAR, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth or production, legally navigated; or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 *Car. II. c. 18.* 27 *Geo. III. c. 19.*

—— (See GROCERY.)—*Ibid.*

TAR, may not be imported from the Netherlands or Germany (vessel forfeited).—13 & 14 *Car. II. c. 11.*

——, to be imported from any other place, only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth, or production, legally navigated; or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 *Car. II. c. 18.* 27 *Geo. III. c. 19.*

TEA,

TEA, not to be imported from any other place, other than the place of its growth, though formerly exported from hence, or upon any other pretence, unless on licence to be granted to the East-India Company by the Lords of the Treasury, or any three of them (giving notice of the quantity, the name of the ship and the master), for importing the same from Europe, in British-built ships, legally navigated, when there is not a sufficient quantity to answer the consumption in Great-Britain, and to keep the price of Tea on an equality with the price in other neighbouring countries in Europe. And if the Company neglect to keep the market supplied at reasonable prices, licence may be granted to other persons, for importing Tea from Europe.—(11 *Geo. I. c. 30.* 18 *Geo. II. c. 26.* 16 *Geo. III. c. 51*)

TIMBER. (See WOOD.)

TOBACCO, may not be imported from the Netherlands or Germany (vessel forfeited).—13 & 14 *Car. II. c. 11.*

—, may not be imported, unless in hogsheads or casks containing 450lb. weight, unless for ship's use, not exceeding 5lb. per man (vessel forfeited).—29 *Geo. III. c. 68.* *Ib. 30, c. 40.*

—, except Spanish, Portuguese, and Irish, not to be imported from any place other than directly from the British Plantations, in British ships, legally navigated, or from the United States of America, in such ships, or in American-built ships, legally navigated, though such Tobacco was formerly exported from hence, and returned for want of sale (vessel forfeited).—29 *Geo. III. c. 68.*

N.B. But if any Tobacco of the United States of America shall, in a lawful way of barter between the people of the said States, and the people of his Majesty's Islands in the West-Indies, be imported from the said States into the said Islands, by British subjects, in British ships, legally navigated, the same may be brought into Great-Britain in British ships of 120 tons or upwards, legally navigated, under the same regulations, &c. as Tobacco from the Plantations.—(29 Geo. III. c. 68.)

TOBACCO not to be imported in any vessel less than 120 tons (vessel forfeited).—(*Ibid.*)

— and Snuff not to be brought into Great-Britain, except into London, Bristol, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Newcastle, Port Glasgow, Greenock, and Leith (vessel forfeited).—29 Geo. III. c. 68. *Ib.* 31, c. 47.

SNUFF, except Spanish and Portuguese, and also except Snuff, may not be imported, either wholly or in part manufactured (vessel forfeited).—30 Geo. III. c. 40.

TURBOTS. (See FISH.)

TURKEY. (See WINE, GOODS, and SILK.)

TUSCANY. (See WINE.)

VINEGAR, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth, production, or manufacture, legally navigated, or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 Car. II. c. 18. 27 Geo. III. c. 19.

UNITED STATES OF AMERICA. (See GOODS and TOBACCO.)

WEST-

WEST-INDIES. (See TOBACCO.)

WHALE-BONE, Cut, may not be imported other than in fins only.—(9 & 10 W. III. c. 23.)

WHITEHAVEN. (See TOBACCO.)

WHITINGS. (See FISH.)

WINE, to be imported only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth, production, or manufacture, legally navigated, or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—

12 Car. II. c. 18. 27 Geo. III. c. 19.

— other than Rhenish, may not be imported from the Netherlands or Germany (vessel forfeited).—13 &

14 Car. II. c. 11.

N. B. *But Wine, the growth of Hungary, may be imported from Hambro'*; also, *any Wine, the growth or produce of the Austrian Dominions, or any part of Germany, may be imported from any place subject to the Emperor of Germany or House of Austria.*—(1 Ann. stat. I. c. 12. 23 Geo. III. c. 78.)

WINE, may not be imported in any vessel of 60 tons or under, except for seamens' use, not exceeding two gallons per man; or if there is Wine and Spirits on board for ship's use, not exceeding that quantity taken together (vessel forfeited).—24 Geo. III. c. 47. Ib. 26, c. 59.

—, Portuguese or others, may not be imported in any cask smaller than an hogshead, except for private use, which the Commissioners of the Customs, or any three of them, may admit to entry, if it shall be made appear to their satisfaction that the same is imported, without fraud or concealment, for the private use of the persons

importing the same, *and not by way of merchandise.*—

(18 Geo. III. c. 27. *Ib.* 25, c. 69.)

N. B. By 5 Ann. c. 27, it is declared, that 63 gallons, consisting each of 231 cubical inches, shall be deemed an *hogshead of Wine.*

WINE, may not be imported in *flasks, bottles, or casks*, which shall contain *less than 25 gallons*, except Wine of the growth of the dominions of the Great Duke of Tuscany, in open flasks, or Wine of the growth of Turkey, or any other part of the Levant Seas; and also except for *private use*, which the Commissioners of the Customs, or any three of them, may admit to entry, if it shall be made appear to their satisfaction that the same is imported, without fraud or concealment, for the private use of the persons importing the same, and *not by way of merchandise.*—(1 Geo. II. stat. 2, c. 17. 25 Geo. III. c. 69.)

WOOD. Deal Boards, and Fir Timber, may not be imported from the Netherlands or Germany, except the growth of Germany, which may be imported from any place in Germany by British subjects, in British ships, legally navigated (vessel forfeited).—13 & 14 Car. II. c. 11. 6 Geo. I. c. 15.

— Masts, Timber, or Boards, to be imported from any other place only in British ships, legally navigated, or in ships of the built of the country of which the goods are the growth or production, legally navigated, or of the usual ports of shipping for transportation, legally navigated (vessel forfeited).—12 Car. II. c. 18. 27 Geo. III. c. 19.

WOOL, Cotton. (See Goods.)

TABLE

TABLE OF GOODS

ALLOWED TO BE IMPORTED DUTY-FREE; WITH
THE CONDITIONS, REGULATIONS, AND RE-
STRICTIONS THEREON.

N. B. *The importation must be legal: for if the following articles are imported contrary to the Act of Navigation, or any other act stated in the Lists of Goods to be imported, they will become forfeited.*

N. B. *By Order in Council, regulating the Trade with the United States of America, it is decreed, that any unmanufactured Goods, which are not prohibited to be imported (except Oil, Blubber, Whale-fins, and Spermaceti), as also any Pig Iron, Bar Iron, Pot Ash, Pearl Ash, and Indigo, being the growth or production of the United States of America, may be imported directly from thence, in British or American built ships, legally navigated, upon payment of such Duties as the like sorts of goods are subject to on importation from the British Islands or Plantations in America; notwithstanding such goods, or the ships, may not be accompanied with the Certificates or other Documents heretofore required by Law: so that, according to this order of Council, if any of the aforesaid articles are not charged with Duty from the British Islands,*

Islands, they may be imported Duty-Free from the United States.

N. B. *That by 30 Geo. III. c. 29, Goods of the growth of countries bordering on Quebec, brought into that Province by Land, or Inland Navigation, may be imported into Great Britain Duty-Free, if such goods, of the produce of Quebec, were Duty-Free on importation. But a Certificate, under the hands and seals of the Collector and Comptroller, and Naval Officer of Quebec, must be produced, certifying, that such goods were legally brought into Quebec by Land, or Inland Navigation.*

T A B L E.

ALDERNEY. Any goods, wares or Merchandise (except Sale), of the growth, production, and manufacture, of Jersey, Guernsey, Sark or Alderney, may be imported duty-free (except such Excise or other Duty as may be due for the like goods, of the growth, production or manufacture of Great Britain), upon *Certificates* from the respective Governors, Lieutenants, or Deputy Governors or Commanders in Chief for the time being, and *Oaths* before the Magistrates of Jersey and Guernsey respectively, that the same were of the growth, production,

duction, or manufacture of the said Islands; but no goods, the growth, production, or manufacture, of any foreign nations or country, having been lawfully imported into the said Islands, nor such foreign goods, as shall or may be, in part or fully, manufactured in the said Islands, shall be exempt from duty on importation into Great Britain—(8 *Geo. I. c. 4. and 5. Geo. I. c. 18.*)

ANCHOR STOCKS. (See WOOD.)

ANNOTTO. May be imported duty-free, so as due Entry (expressing the quantities and qualities), be first made in the Custom-house at the port of importation; and so as the same be landed in the presence of the proper officer appointed for that purpose.—(8. *Geo. I. c. 15.*)

ARCHELIA. (See ORCHELIA.)

ARGOL may be imported duty-free, so as a due entry be first made the same as with Annotto.—(8 *Geo. I. c. 15.*)

ASHES. Pot and Pearl Ashes, made in, and imported from, his Majesty's Colonies in America, are duty-free, provided a due entry, expressing the Packages, Marks, and Numbers, with the quantities and qualities, be made at the Custom-house at the time of importation, and landed by the proper officer appointed for that purpose. And provided also, that before clearing out of the ship from the British Colonies or Plantations, the merchant, or other person loading the same, shall make Oath, before the Comptroller or any other officer, at the port of exportation, that the Ashes shipped are of the product and

and manufacture of the British Plantations in America expressing the exact quantity, the parish or place where the same was made, and by whom. And the Master of the ship shall bring with him a Certificate from such Collector, &c. under their hands and seals of office, expressing the marks, number of the casks or packages, the weight and tale of the ashes contained therein, the name and place of abode of the exporter, and the name and place of abode of the person who shall have sworn the goods to have been the product and manufacture of the British Colonies or Plantations; which Certificate the Master of the ship shall, on his arrival, deliver to the Collector, or other Chief Officer of the Customs, at or before the entry of the Ashes, and at the same time shall make oath, before the said Collector, &c. That the said casks are the same as were taken on board in the said British Colonies or Plantations.—(24. Geo. II. c. 51.)

BACON. Salted Bacon from Ireland may be imported duty-free.—(8 Geo. III. c. 9. *Ib.* 16, c. 8.)

BALKS. (See WOOD.)

BAR IRON. (See IRON.)

BATTENS. (See WOOD.)

BAY-YARN. (See YARN.)

BEECH. (See WOOD.)

BEEF. Salted Beef from Ireland may be imported duty-free.—(8 Geo. III. c. 9. *Ib.* 16, c. 8.)

BESTIALS. (See MAN, ISLE OF.)

BLUBBER. (See GREENLAND.)

BOARDS,

- BOARDS, }
 BOW STAVES, }
 BOWSPRITS, }
 BOX WOOD, } (See WOOD.)
 BRASIL, }
 BRAZILETTO, }
 BROOM SPARS, }
- BULLION, or foreign Coin of Gold or Silver, may be imported duty-free.—(27. *Geo. III. c. 13.*)
- BUTTER, salted, from Ireland, may be imported duty-free—(8. *Geo. III. c. 9. Ib. 16, c. 8.*)
- CAKES. (See RAPE CAKES.)
- CALVES SKINS. (See SKINS.)
- CANT SPARS. (See WOOD.)
- CAPRAVEN. (See WOOD.)
- CATTLE, from Ireland, may be imported duty-free.—(5 *Geo. III. c. 10. Ib. 16, c. 9.*)
- (See HIDES.)
- CLAP BOARDS. (See WOOD.)
- CLAP HOLTS. (See WOOD.)
- COCHINEAL may be imported duty-free, so as a due entry be first made, *the same as with Annotto.*
- COIN. (See BULLION.)
- COTTON WOOL. (See WOOL COTTON.)
- YARN.—(See WOOL YARN.)
- DEALS. (See WOOD.)
- DIAMONDS, Pearls, Rubies, Emeralds, and all other precious Stones and Jewels, may be imported duty-free.—(27 *Geo. III. c. 13.*)
- DRUGS, viz. Gum Sticklac, Madder Roots, Sal Ammoniacum, Salt Gem, Saunders Red, may be imported duty-

duty-free, so as a due entry be first made, *the same as with Annotto.*—(8 Geo. I. c. 15.)

—— Spermaceti, may be imported duty-free, on the requisites of the acts for the encouragement of the Greenland and the Southern Fisheries being duly performed. (See GREENLAND FISHERY and SOUTHERN WHALE FISHERY.)

EBONY. (See WOOD.)

EMERALDS. (See DIAMONDS.)

ESTRIDGE WOOL. (See WOOL.)

FERNANBUCK. (See WOOD.)

FIR WOOD. (See WOOD.)

FIRE ditto. (*Ibid.*)

FISH. Lobsters and Turbots, may be imported duty-free, and by any Person.—(1 Geo. I. Stat. 2. c. 18.)

—— fresh caught, and taken by British subjects, may be imported in British-built ships, legally navigated, duty-free.—(27 Geo. III. c. 18.)

—— (See SPERMACETI and GREENLAND.)

FISHING NETS. (See RAGS.)

FLAX, rough or undressed, may be imported duty-free, so as a due entry be first made, *the same as with Annotto.*—(4 Geo. II. c. 27.)

FLAX. Any sort of Hemp or Flax, and all the production thereof, as Thread, Yarn, and Linen, not being chequered, striped, printed, painted, stained or dyed, of the manufacture of Ireland, directly from Ireland, duty-free; the master of the vessel bringing with him a *Certificate* from the Chief Officer in Ireland, at the port of shipping, expressing the marks, numbers, tale

tal or weight, of the species in each bale or parcel mentioned in the bill of lading, the name and place of abode of the exporters from Ireland, the name and place of abode of the person who shall have sworn the goods to be the manufacture of Ireland, without fraud or covin, and where and to whom in England consigned: and the master of the vessel, on arrival in England, shall make oath, that the bales, &c. are the same bales, &c. taken on board by virtue of the said Certificate so to be produced.—(7 and 8 W. III. c. 39. 16 Geo. II. c. 26.)

FUSTICK. (See WOOD.)

GALLS, may be imported duty-free, so as a due entry be first made, *the same as with Annotto*.—(8 Geo. I. c. 15.)

GELDINGS. (See CATTLE.)

GELDINGS. (See HIDES.)

GOATS HAIR. (See HAIR.)

GOATS SKINS. (See SKINS.)

—— WOOL. (See HAIR.)

GOODS, of Alderney, Guernsey, Jersey, Sark, and Man.

(See ALDERNEY, GUERNSEY, JERSEY, SARK, and MAN.)—7 Geo. III. c. 12. 10 Geo. III. c. 8. 13 Geo. III. c. 5. 16 Geo. III. c. 12. 19 Geo. III. c. 22. 22 Geo. III. c. 20. 26 Geo. III. c. 53. 29 Geo. III. c. 55. 32 Geo. III. c. 36.

GREASE, unmanufactured into Candles or Soap, may be imported duty-free, so as due entry (expressing the qualities) be first made in the Custom-house, at the port of importation, and so as the same be landed in the presence of the proper officer appointed for that purpose.—(*Ibid.*)

N. B. *A temporary law, to continue until the end of the next session after the 25th of March, 1794.*

GREENLAND SEAS. Whale Fins, Oil, Blubber, Seal Oil, Seal Skins, or any produce of Seals or other Fish or Creatures, taken in the Greenland Seas, or Davis's Streights, or Seas adjacent, may be imported duty-free, on the requisites of the acts for the encouragement of the Greenland and Southern Fisheries. (See **GREENLAND and SOUTHERN FISHERIES.**)

GUERNSEY. Any Goods, Wares, or Merchandise (except Salt), of the growth, production, and manufacture, of Jersey, Guernsey, Sark, or Alderney, may be imported duty-free (except such excise or other duty as may be due for the like goods of the growth, production, or manufacture of Great Britain), upon Certificate from the respective Governors or Commanders in Chief for the time being, and *Oaths* before the Magistrates of Jersey and Guernsey respectively, that the same were of the growth, production, or manufacture, of the said islands; but no goods, the growth, production, or manufacture, of any foreign nation or country, having been lawfully imported into the said islands; nor such foreign goods as shall or may be, in part or fully, manufactured in the said islands by the people thereof, shall be exempt from duty on importation into Great Britain.—(3 *Geo. I. c. 4.* 5 *Geo. I. c. 18.*)

GUINEA WOOD. (See **WOOD.**)

GUM STICKLAC. (See **DRUGS.**)

HANDSPIKES. (See **WOOD.**)

HAIR, viz. Goats Hair, or Turkey Goats Wool, may be imported duty-free.—(24 *Geo. III. Sess. 2. c. 21.*)

HEAD MATTER, taken and caught in any part of the Ocean, may be imported duty-free, on the requisites of the Greenland and Southern Fisheries being duly performed. (See **GREENLAND** and **SOUTHERN WHALE FISHERY**.)

HEADINGS. (See **WOOD**.)

HEMP and **FLAX**, and all the productions thereof; as Thread, Yarn and Linen, not being chequered, striped, printed, painted, stained, or dyed, of the manufacture of *Ireland*, may be imported by the natives of England or Ireland into England, directly from Ireland, duty-free, the master of the vessel bringing with him a Certificate from the Chief Officer in Ireland, at the port of shipping, expressing the marks, numbers, tale, or weight, of the species in each bale or parcel mentioned in the bill of lading, the name and place of abode of the exporters from Ireland, the name and place of abode of the person who shall have sworn the goods to be the manufacture of Ireland, without fraud or covin, and where, and to whom in England consigned: and the master of the vessel, on arrival in England, shall make *Oath*, that the bales, parcels, and goods therein contained, are the said bales, &c. taken on board by virtue of the said Certificate so to be produced.—(7 & 8 *Wil. III. c. 39.* 16 *Geo. II. c. 26.*)

HEMP, water rotted, bright and clean, the produce of the British plantations in America, may be imported duty-free.—(8 *Geo. I. c. 12*).

HIDES. Raw or undressed Hides, of steers, cows, or any other cattle, of what kind soever (except Horses, Mares, or Geldings), may be imported from Ireland, or the British Colonies

Colonies or Plantations in America, duty-free, provided that a due entry be made in the Custom-house, at the port of importation, and that the Hides be landed in the presence of the proper officers appointed for that purpose.—

(9 *Geo. III. c. 39. Ib. 14, c. 86. Ib. 21, c. 29. Ib. 27, c. 36. Ib. 32, c. 36.*)

N. B. *A temporary law, to continue till the end of the next session after June 1, 1796.*

HOG'S LARD. (See **LARD.**)

HOOPS. (See **WOOD.**)

HORSES. (See **CATTLE.**)

———. (See **HIDES.**)

JAMAICA WOOD. (See **WOOD.**)

JERSEY. Any Wares, &c. (See **GUERNSEY.**)

JEWELS. (See **DIAMONDS.**)

INDIGO, may be imported duty-free, so as a due entry (expressing the quantity and qualities) be first made in the Custom-house, at the port of importation, and so as the same be landed in the presence of the proper officer appointed for that purpose.—(8 *Geo. 1, c. 15.*)

IRISH WOOL. (See **WOOL.**)

IRON. Bar Iron and Pig Iron, made in his Majesty's Colonies in America, may be imported from thence duty-free, provided such Iron shall be stamped with some mark, denoting the colony or place where the same was made, and provided the merchant, or other person loading the same in America, shall, before clearing the ship, make *Oath* before the Governor, or Lieutenant-Governor, Collector, &c. that the Iron shipped (the true weight whereof shall in such *Oath* be expressed) was made at

within the colony of *Roots* in which

Oath the name of the person to whom the Iron shall be sold or consigned shall be expressed ; and thereupon the said Governor, &c. shall deliver to such merchant, &c. so making *Oath*, a *Certificate*, under their Hands and Seals of Office, of such *Oath* having been made before them ; which Certificate shall be produced to the Chief Officer of the Customs at the ports of importation ; and *Oath* shall be made before such Officer, by the master of the vessel, that the Iron so imported is the same mentioned in the said Certificate.—(23 *Geo. II. c. 29. lb. 30, c. 16.*)

JUNK. (See RAGS.)

LAMBS WOOL. (See WOOL.)

LARD. Hog's Lard, unmanufactured into Candles. (See GREASE.)

LATH WOOD. (See WOOD.)

LIGNUM-VITÆ. (See WOOD.)

LINEN, &c. of Ireland. (See HEMP, FLAX, THREAD, and YARN.)

LITMUS may be imported duty-free, so as a due entry (expressing the quantities and qualities) be first made in the Custom-House, at the port of importation, and so as the same be landed in the presence of the proper officer appointed for that purpose.—(8 *Geo. I. c. 15.*)

LOBSTERS. (See FISH.)

LOGWOOD. (See WOOD.)

LUMBER. (See WOOD.)

MADDER, may be imported duty-free, with the same restrictions as Litmus. (See LITMUS.)

MADDER

MADDER ROOTS. (See DRUGS.)

MAHOGANY. (See WOOD.)

MAN, ISLE OF. Bestials, or any Goods, Wares, and Merchandise, the growth, production, or manufacture of the Isle of Man (except Woollen Manufactures, Beer and Ale), may be imported duty-free (except such Excise or other duty as may be due for the like Goods of the growth, production, and manufacture, of Great-Britain), provided the master of the ship shall bring with him a Certificate from the Governor, or any Chief Magistrate, that *Oath* has been made before him or them, in the presence of the proper Officers of the Customs for the port of shipping, that the same are the growth, production, or manufacture, of the said Island; which Certificate shall be attested by the said Officer of the Customs, and shall express the number and tale of such Bestials, with the marks and weight of the species of goods in each bale or parcel mentioned in the bill of lading, the name and place of abode of the exporter from the Isle of Man, and the name and place of abode of the person who shall have made the Oath as aforesaid, and where and to whom consigned in Great-Britain. And the master of the ship shall make oath before the principal Officer at the port of importation, that the said Bestials, bales, and parcels, and the goods therein contained, are the same that were taken on board. But this Act shall not extend to allow the importation of any goods or commodities the growth or production of any foreign nation or country, which may be in part or fully manufactured in the said Island (except Linen manufactured and made there of Hemp or Flax,

Flax, not being the produce of the Island.—(5 *Geo. III.*
c. 43. *Ib.* 20, c. 42.)

MARES. (See CATTLE.)

—— (See HIDES.)

MASTS. (See WOOD.)

NEATS TONGUES, of Ireland.—(See BEEF.)

NETS, Fishing. (See RAGS.)

NICARAGUA. (See WOOD.)

OAK PLANKS. (See WOOD.)

OARS, (See WOOD.)

OIL, BLUBBER, &c. may be imported duty-free on the re-
quisites of the Acts for the encouragement of the Green-
land, Southern, and Newfoundland Fisheries, being per-
formed.—(See those respective Articles.)

OLIVE WOOD. (See WOOD.)

ORCHAL, *Orchella*, or *Archella*, may be imported duty-free,
so as a due entry (expressing the quantities and quali-
ties) be first made in the Custom-House at the port of
importation; and so as the same be landed in the pre-
sence of the proper Officer appointed for that purpose.
—(8 *Geo. I.* c. 15.)

OYSTERS. (See FISH.)

PAPER.

PASTEBOARD. } (See RAGS.)

PEARLS. (See DIAMONDS.)

PEARL ASHES. (See ASHES.)

PIG IRON. (See IRON.)

PIPE BOARDS.

PIPE HOLTS. } (See WOOD.)

PLANK.

POLONIA WOOL. (See WOOL.)

PORK. Salted Pork from Ireland may be imported duty-free.—(8 *Geo. III. c. 19. Ib. 16, c. 8.*)

POT ASHES. (See ASHES.)

PRECIOUS STONES. (See DIAMONDS.)

RAGS. Old Ropes or Junks, or old Fishing-Nets, fit only for making Pasteboard or Paper, may be imported duty-free, so as due entry (expressing the quantities and qualities) be first made in the Custom-House at the port of importation; and so as the same be landed in the presence of the proper Officer appointed for that purpose.—(11 *Geo. I. c. 7.*)

RAPE CAKES, or Cakes made of Rape Seed, commonly used for the purpose of Manure, may be imported from Ireland, or the British Provinces, Colonies, and Plantations in North America, duty free.—(15 *Geo. III. c. 34. Ib. 30, c. 41.*)

RED WOOD. (See WOOD.)

RED WOOL. (See WOOL.)

ROPES, Old. (See RAGS.)

ROUND WOOD. (See WOOD.)

RUBIES. (See DIAMONDS.)

SAFFLOWER may be imported duty free, so as a due entry (expressing the quantities and qualities) be first made in the Custom-House at the port of importation; and so as the same be landed in the presence of the proper Officer appointed for that purpose.—(8 *Geo. III. c. 15.*)

SAGO POWDER may be imported from his Majesty's Colonies in North America duty-free.—(7 *Geo. III. c. 30. Ib. 8, c. 2. Ib. 9, c. 4. Ib. 13, c. 7. Ib. 21, c. 29.*)

N. B. *A temporary law, to continue till the 1st of December, 1796.*

SAL AMMONIACUM. } (See DRUGS.)
SAL GEM. }

SARK. (See GUERNSEY, JERSEY, and ALDERNEY.)

SAUNDERS, Red. (See DRUGS.)

SEAL SKINS. (See SKINS.)

SEED, viz. Linsced, may be imported duty-free.—(3 Geo. I. c. 7.)

SHEEP. (See CATTLE.)

SHEEP'S WOOL. (See WOOL.)

SHUMAC may be imported duty-free, with the same restrictions as Orchella. (See ORCHAL.)

SILK, Raw, the growth and culture of any of his Majesty's Colonies or Plantations in America, may be imported directly from thence into the port of London, duty-free, provided due entry (expressing the package, &c.) be first made at the time of importation thereof, and be landed in the presence of, the proper Officer appointed for that purpose; and provided also, that before clearing the ship from the British Colonies, the merchant or other person loading the Silk, shall make oath before the Collector and Comptroller of the Customs, and Naval Officer, at the port of importation, that the Silk shipped (expressing the quantity) is *bonâ fide* the growth and culture of some of the British Colonies or Plantation in America, expressing the parish or place where such Silk was cultivated and produced, and by whom, producing such person's oath made thereto, before the Governor of such Island or Province, or before the next Justice of

the Peace: and the master of the ship shall bring with him a *Certificate* from such Collector, &c. under the hands and seals of office, expressing the marks, numbers, tale or weight, of the Silk in such bale, parcel, or package shipped, with the name and place of abode of the exporter, and of the person making oath to the goods being of the growth and culture of the British Colonies, and the name of the person to whom consigned in London; which *Certificate* the master shall, on his arrival, deliver to the Collector or Chief Officer of the Customs at or before entry; and at the same time shall make *Oath* before such Collector, &c. that the said bales or parcels of goods contained in such *Certificate* are the same bales, parcels, and goods, as were taken on board in the said British Colonies or Plantations in America.—

(23 *Geo. II. c. 20.*)

SKINS. Calves Skins, raw or undressed, may be imported from Ireland, or the British Colonies or Plantations in America, duty-free, provided that a due entry be made in the Custom-House at the port of importation, and that the Skins be landed in the presence of the proper Officer appointed for that purpose.—(9 *Geo. III. c. 39. Ib. 14, c. 86. Ib. 21, c. 29. Ib. 27, c. 36. Ib. 32, c. 36.*)

N. B. *A temporary law, to continue till the end of the next session of Parliament after June 1, 1796.*

SKINS, viz. Goat Skins. Raw or undressed Goat Skins, may be imported from any place, in British-built ships legally navigated, duty-free, so as due entry be made in the Custom-House at the port of importation, and be landed in

in the presence of the proper Officer appointed for that purpose.—(15 *Geo. III. c. 35. Ib. 31, c. 43.*)

SKINS. Seal Skins, Oil, Blubber, &c. may be imported duty-free, on the requisites of the Acts for the encouragement of the Greenland, Southern, and Newfoundland Fisheries being duly performed.—(See *Greenland and Southern Whale Fishery*, and *Newfoundland Fishery*.)

SOAPERS WASTE may be imported duty-free.—(18 *Geo. II. c. 22.*)

SPANISH WOOL. (See **WOOL.**)

SPERMACETI. (See **DRUGS.**)

SPARS.

SPECKLED WOOD.

SPOKES FOR WHEELS.

STAVES.

(See **WOOD.**)

STONES PRECIOUS. (See **DIAMONDS.**)

SWEET WOOD. (See **WOOD.**)

TALLOW, Hog's Lard, and Grease, unmanufactured into Candles or Soap, may be imported duty-free, so as due entry (expressing the quantities) be first made at the port of importation, and so as the same be landed in the presence of the proper Officer appointed for that purpose.—(7 *Geo. III. c. 12. Ib. 10. c. 18. Ib. 13, c. 5. Ib. 16, c. 12. Ib. 19, c. 22. Ib. 22, c. 20. Ib. 26, c. 53. Ib. 29, c. 55. Ib. 32, c. 36.*)

N B. A temporary law, to continue till the end of the next session of Parliament after the 25th of March, 1794.

THREAD, Hemp, and Flax, and all the production thereof. (See **HEMP, FLAX, YARN, and LINEN.**)

TIMBER.

TIMBER. } (See WOOD.)

TRUNNELS.

TURBOTS. (See FISH.)

TURKEY Goat's Wool. (See WOOL.)

UFORS. (See WOOL.)

VALONEA may be imported duty-free, with the same restrictions as **Orchella** and **Shumac**. (See **ORCHELLA** and **SHUMAC**.)

VERMICELLI may be imported from his Majesty's Colonies in North America duty-free.—(7 *Geo. III. c. 39. Ib. 8, c. 2. Ib. 9, c. 4. Ib. 13, c. 7. Ib. 21, c. 29.*)

N. B. *A temporary law, to continue till the 29th of December, 1796.*

WAINSCOT. (See WOOD.)

WHALE FINS may be imported duty-free, on the requisites of the Acts for the encouragement of the Greenland and Southern Fisheries being duly performed. (See **GREENLAND** and **SOUTHERN WHALE FISHERY**.)

WHITE BOARDS. (See WOOD.)

WOOD, viz. Brazil or Fernambuck Wood, Braziletto or Jamaica Wood, Fustick, Logwood, Nicaragua Wood, and Red or Guinea Wood, may be imported duty-free, so as a due entry be first made at the port of importation, and the same be landed in the presence of the proper Officer appointed for that purpose.—(8 *Geo. I. c. 15.*)

— **Ebony** unmanufactured, being the growth and product of Africa, may be imported duty-free.—(27 *Geo. III. c. 32.*)

— Any sort of unmanufactured Wood, being the growth and product of America (except Masts, Yards, and Bowsprits),

Bowsprits), may be imported directly from thence duty-free, so as due entry be first made at the port of importation, &c.—(11 *Geo. III. c. 41.*)

— Any sort of Wood, Plank, or Timber, wrought or unwrought (except Masts, Yards, and Bowsprits): also any of the Goods called Lumber, herein after mentioned, viz. Deals of several sorts; Timber Balks of several sizes; Barrel Boards and Clap Boards; Pipe Boards or Pipe Holt; White Boards for Shoemakers; Broom or Cant Spars; Bow Staves; Capravens; Clap Holt; Ebony Wood; Headings for pipes and for hogsheads and barrels; Hoops for Coopers; Oars; Pipe and Hide Staves; Barrel Staves; Firkin Staves; Trunnels; Speckled Wood; Sweet Wood; Small Spars; Oak Plank and and Wainscot; being the growth and product of the British Colonies or Plantations in America, may be imported duty-free.—(8 *Geo. I. c. 12.* 16 *Geo. II. c. 26.* *Ib.* 24, c. 57. *Ib.* 31, c. 35. 4 *Geo. III. c. 11.* *Ib.* 12, c. 56. *Ib.* 19, c. 22. *Ib.* 26, c. 53.)

N.B. *A temporary law, to continue till the end of the next session after the 29th of September, 1792.*

Wool, Cotton, of the Plantations may be imported duty-free.

—(27 *Geo. III. c. 13.*)

— of any sort, may be imported in British-built ships, legally navigated, from any place, duty-free, provided a due entry be first made (expressing the quantity), and be landed in the presence of the proper Officer appointed for that purpose.—(6 *Geo. III. c. 32.*)

— Estridge Wool, may be imported in a British-built ship duty-free.

Wool, Irish, combed or uncombed.—(*Idem.*)

——— *Lamb's, Polonia, Red, Sheep's, Spanish*, may be imported, in a British-built ship, duty-free.—(27 *Geo. III. c. 13.*)

Wool, Turkey Goats Wool. (See HAIR.)

WOOLLEN YARN. (See YARN.)

YARDS. (See WOOD.)

YARN. Cotton, Hemp, and Flax, of Ireland, and all the productions thereof, as Thread Yarn, and Linen, may be imported duty-free. (*See all those Articles.*)—7 & 8 *W. III. c. 39. 16 Geo. II. c. 26. 18 Geo. III. c. 56.*)

———. Raw or Brown Linen Yarn, made of Flax, may be imported in British-built or Irish ships, legally navigated, duty-free, provided a due entry be first made (expressing the quantities, qualities, and species) 'at the port of importation, and the Yarn be landed in the presence of the proper Officer appointed for that purpose.—(29 *Geo. II. c. 15. 10 Geo. III. c. 38. Ib. 19, c. 27. Ib. 27, c. 36. Ib. 28, c. 29. Ib. 31, c. 43.*)

N. B. *A temporary law, to continue till the end of the next session of Parliament after the 24th of June, 1792.*

——— Woollen or Bay Yarn may be imported from Ireland, in British or Irish-built ships, legally navigated, duty-free.—(12 *Geo. II. c. 21. Ib. 26, c. 11.*)

ALPHABETICAL

ALPHABETICAL LIST

G O O D S

PROHIBITED TO BE EXPORTED.

B.

BELL-METAL.—Boxes for Clocks or Watches, &c.—Brass Metal—Bullion, unless a certificate from the Court of Lord Mayor and Aldermen of London is produced to the Commissioners of the Customs that it is foreign, and not molten from Coin of this realm, or clippings thereof, nor from Plate wrought in this kingdom.

C.

CASES for Clocks and Watches, of any Metal, without Movements, &c.—Clocks, without the Movements, made fit for use, with the maker's name—Coin of Gold and Silver, without the King's licence (except foreign Coin upon entry; or any other Coin into Ireland).

COPPER, except made of British Ore.

D D

CORN

CORN of any sort, or Malt, Biscuit, Meal, or Flour, made therefrom, except under the regulations and restrictions of the 31 *Geo. III. chap. 30.*—Corn (foreign) of any sort, imported and not warehoused, or Malt, Meal, Flour, or Biscuit, made therefrom, except so much as shall be necessary for the sustenance, diet, and support, of the master of the ship, marines, passengers, &c. or for the use of cattle, live stock, or other animals, on board; or for victualling or providing any of his Majesty's ships of war, &c.; or for victualling or providing any of his Majesty's forces, forts, or garrisons; Beans to the British forts, castles, or Factories, in Africa; or for the use of British ships trading on that coast, which have been usually supplied from Great-Britain—Corn coastwise, upon the security required by law (except from a port where the exportation is not allowed at the time of shipping to any other port of Great-Britain from whence it may be exported).

D.

DIAL PLATES for Clocks or Watches, without the Movements, &c.

F.

FRAMES or Engines for knitting of Stockings—Fullers Earth or Scouring Clay.

G.

GUNPOWDER, when the price exceeds 5*l.* per barrel, or prohibited by proclamation.

HIDES

H.

HIDES of Ox, Steer, Cow, Bull, or Calf, except Calves Skins dressed without the hair, unless for ship's use, not exceeding six raw hides and three tanned hides.

HORNS, British, unwrought.

I.

ISLE OF MAN, wrought Silks, Bengals, Stuffs mixed with Silk or Herba, of the manufacture of Persia, China, or the East-Indies; Calicoes, painted, dyed, printed, or stained there. Cambricks, or French Lawns, may not be exported to the Isle of Man.

L.

LAMBS *alive*—Latten.

M.

METAL. Brass, Copper, Latten, Bell-Metal, Pan-Metal, Shruff-Metal (except Lead, and Tin, and Copper, and Mundick-Metal), made of British Ore, and foreign Copper, in bars—Mortlings.

R.

RAMS, *alive*.

S.

SCOURING-CLAY—Sheep *alive*—Shortlings—Silver, molten, except marked at Goldsmiths' Hall, and by certificate, &c. as in Bullion.

T.

TALLOW.—Tea to Ireland or the British Plantations, except in the original package—*Thrums*—*Tobacco-pipe* Clay, except to the British Sugar Colonies in the West-Indies, until the 24th of June, 1792, &c.

TOOLS or Utensils. Machines, Engines, Press, Paper, Implements, or any model or plan thereof, in the Cotton, Linen, Silk, or Woollen Manufactures, may not be shipped, unless to be directly landed again in Great-Britain or Ireland.

Not to be collected together to be conveyed by open sea to any place except to Great-Britain; but not to extend to Wool Cards or Stock Cards, not exceeding in value four shillings per pair; and Spinners' Cards, not exceeding one shilling and sixpence per pair, exported to any British colony in America; viz. Hand Stamps, Dog-head Stamps, Pulley Stamps, Hammers and Anvils for Stamps; Rollers, either plain, grooved, or of any other form or denomination, of cast-iron, wrought-iron, or steel, for the rolling of Iron, or any sort of Metals, and Frames, Beds, Pillars, Screws, Pinions, and each and every implement, tool, or utensil, thereunto belonging; Rollers, Slitters, Frames, Beds, Pillars, and Screws, for Slitting-Mills; Presses of all sorts, in Iron, Steel, or other Metals, which are used with a screw exceeding one inch and a half in diameter, or any part of these several articles, or any model or models of any of the before-mentioned utensils, implements, and machines, used in the boring of Cannon, or any sort

of

of Artillery, or any parts thereof; Presses of all sorts, called Cutting-out Presses; Beds and Punches to be used therewith; Piercing Presses of all sorts; Beds and Punches to be used therewith, either in parts, or pieces, or fitted together; Scoring or Shading Engines; Presses for Horn Buttons; Dies for Horn Buttons; rolled metal with silver thereon; parts of Buttons not fitted up into buttons, or in an unfinished state; Engines for chasing Stocks for casting Buckles, Buttons, or Rings; Diesinking Tools of all sorts; Engines for making Button-Shanks; Laps of all sorts; Tools for pinching of Glass; Engines for covering of Whips; Bars of Metal, covered with Gold or Silver; Burnishing-Stones, commonly called Blood-Stones, either in the rough state, or finished for use; Wire Moulds for making Paper; Wheels, made of Metal, Stone, or Wood, for cutting, roughing, smoothing, polishing, and engraving Glafs; Purcellas, Pincers, Sheers, and Pipes used in blowing Glass; Potters Wheels, and Potters Lathes, for plain, round, and for engine-turning; Tools used by sadlers, harness-makers, and bridle-makers, namely, Cattle-Strainers, Side-Strainers, Point-Strainers, Creasing-Irons, Pricking-Irons, Clams, and Head-Knives (except to Ireland).

W.

WATCHES, without the Movements, fit for use, with the maker's name.

WOOL, Sheep, Wool Fells, Mortlings, Shortlings; Yarn made of Wool; Wool Flocks; Fuller's Earth, Fulling Clay,

Clay, and Tobacco-pipe Clay (except the latter), to the British Sugar Colonies in the West-Indies, until the 24th of June, 1792, &c.; Coverlids; Waddings, or other manufactures of Wool slightly worked or put up together, so as they may be reduced to wool, and used as wool again; or Mattresses or Beds stuffed with combed wool, or wool fit for combing; Woollen Yarn; Worsted.

N. B. British Hare Skins, or parts or pieces thereof; British Hare Wool; British Coney Wool; undressed or tawed British Coney Skins, or parts or pieces thereof.

BOUNTIES

(207)

BOUNTIES or PREMIUMS

ALLOWED UPON THE
EXPORTATION OF CERTAIN GOODS.

EXTRACTED FROM THE BOUNTY-OFFICE,

January 16, 1798.

BOUNTIES.
CORDAGE, wrought up and manufactured in Great-Britain, exported to all places (except the Isle of Man, the Islands of Faro or Ferro, Madeira, the Canaries, or the Azores or Western Islands), for any quantity not exceeding three tons, the hundred weight . . . 0 2 4 $\frac{1}{2}$

N. B. No Cordage to be exported, unless a Certificate shall be produced, under the hands of three of the Commissioners of his Majesty's Navy, signifying that such

Cordage

BOUNTIES.

Cordage hath been tendered to them for £. s. d. the use of his Majesty's Dock-yards, at the fair and then market price in London; and that the same hath been refused by that Board.—(6 Geo. III. c. 45. Ib. 12, c. 60. Ib. 13, c. 74. Ib. 26, c. 85.)

CORN, of the growth and produce of this kingdom, when the price of middling British Corn and Grain, at the port of exportation, shall be under the following prices, and exported according to law.

	<i>viz.</i>	£.	s.	d.			
Wheat, or Wheat ground, the							
quarter, when Wheat at .		2	4	0		0	5
Malt made therefrom, the quar-							
ter, when Wheat at .						0	2
Rye, or Rye ground, the quar-							
ter, when Wheat at .		1	8	0		0	3
Barley, Beer, or Big, ditto .		1	2	0		0	2
Malt made therefrom, ditto .		1	2	0		0	2
Oats, the quarter, ditto , ,		0	14	0		0	2
Oatmeal, the quarter .						0	1

N. B. *The before-mentioned Bounties are al-*

lowed upon the Exportation in British-built ships; but when the Parliament is not sitting, if the average of the returns of the whole kingdom, of any sort of Corn, appears to be above the price at which

that

BOUNTIES.

that sort of Foreign Corn may be im-^{ported} at the lowest duty, his Majesty, with the advice of his Privy Council, may, by Order of Council, prohibit the exportation of that sort of Corn, Wheat Meal, or Wheat Flour, to be adjudged by trial, to pass it through a sieve, or cloth called a 14-shelling cloth; and if it does not pass through the sieve or cloth, it is not to be considered as Wheat Flour.—(13 Geo. III. c. 43. Ib. 20, c. 31. Ib. 21, c. 29. Ib. 31. c. 30.)

N. B. The exportation of Wheat and Rye is at present prohibited until the expiration of six weeks from the commencement of next session of Parliament; and no Bounty is to be allowed on the exportation of other Grain, until the 5th of February, 1798. After that period, if there is no new Act or Proclamation to the contrary, the Bounties on the export of Barley and Oats will be payable according to the permanent Corn Laws. Wheat is now importable at 2s. 6d. per quarter duty, and Rye and Beans prohibited to be imported until February 15, 1798.

FISHERY. Respecting the Bounties on
Fishery

BOUNTIES.

Fishery in general, I only quote, for £. s. d.
 the information of those whom it con-
 cerns, the particular Acts of Parliament
 relative to this extensive branch of our
 commerce, viz.—(11 *Geo. III. c. 38.*
Ib. 15, c. 31. Ib. 16, c. 47. Ib. 18,
c. 55. Ib. 20, c. 60. Ib. 26, c. 26, 41,
50, and 81. Ib. 28, c. 20. Ib. 29, c. 53.
Ib. 31, c. 43.)

(HEMP, water rotted, bright and clean, of the
 growth of Ireland, imported directly from
 thence, under the regulations required
 by law, per ton (from June, 1793, to
 June 24, 1800) 4 0 0

— or Flax, rough and undressed, im-
 ported directly from the British Colonies
 or Plantations in America, until June 24,
 1806, for every ton (4 *Geo. III. c. 26.*
Ib. 19, c. 37. Ib. 26, c. 53.) 4 0 0

N.B. Upon landing any such Hemp for the
 Bounty, the Commissioners of the Navy
 are to have the preemption or refusal;
 and if within 20 days after tender,
 the Commissioners shall not bargain for
 the same, the importer may otherwise
 dispose of it.

LINENS, made of Hemp or Flax, in Great-
 Britain, Ireland, or the Isle of Man, and
 exported

BOUNTIES.

exported to Spain, Portugal, Gibraltar, £. s. d.
or America,

viz.

For every yard of the breadth of five inches
or more, under the value of 5d. the
yard 0 0 0½

For ditto, of the same breadth, value 5d.
and under the value of 6d. the yard . . 0 0 1

For ditto, of the same breadth, value 6d.
and not exceeding the value of 1s. 6d.
the yard 0 0 1½

For ditto, of British checked or striped
Linen, of the same breadth, under the
value of 7d. and not exceeding 1s. 6d.
per yard 0 0 0½

For every square yard of Diaper, Hucka-
backs, Sheeting, and other species of
Linen, upwards of one yard English in
breadth, and not exceeding 1s. 6d. the
square yard in value 0 0 1½

For every yard of British or Irish Buckrams
or Tillettings 0 0 1½

For ditto, of British or Irish Linens, and
of British Calicoes and Cottons, or
Cotton mixed with Linens, printed,
painted, or stained, in Great-Britain,
of the breadth of 25 inches or more,
which before the printing, painting, or

BOUNTIES.

staining thereof, shall be under the £. s. d.
 value of 5d. per yard 0 0 0 $\frac{1}{2}$

For every yard of the value of 5d. and under
 the value of 6d. per yard 0 0 1

For ditto, of the value of 6d. and not ex-
 ceeding 8d. per yard 0 0 1 $\frac{1}{2}$

(29 *Geo. II. c. 15.* 5 *Geo. III. c. 43.*

Ib. 10, c. 36. *Ib.* 19, c. 27. *Ib.* 21,

c. 40. *Ib.* 23, c. 21. *Ib.* 24, c. 14,

Ib. 28, c. 24. *Ib.* 31, c. 43.)

SAIL-CLOTH, viz. British-made Sail-Cloth,

exported under the regulations required
 by law, per ell 0 0 2

(12 *Ann. c. 16.* 4 *Geo. II. c. 27.*

18 *Geo. III. c. 45.*)

N.B. By the 29th *Geo. III. c. 55.* the

Bounty is not to be paid for Sails ex-

ported, unless they are stamped before

shipping.

PLATE. Silver, wrought or manufactured in

Great-Britain, the ounce troy 0 0 6

— Gold, wrought or manufactured in

Great-Britain, the ounce troy 0 8 0

N.B. This is a drawback (upon exportation)

of the duties imposed by the 24th *Geo. III.*

c. 53; and all wrought Silver and Gold

Plate intended to be exported, must be

taken to the Assay Office, and there be

stamped or marked with the figure of

Britannia;

BOUNTIES.

Britannia; but no Boxes, Cases, or Dial-plates, of Silver or Gold, for Clocks or Watches, may be exported without the movements, made up fit for use, with the maker's name engraved thereon.

SALTED BEEF, Pork, and Fish, exported for sale, salted with Salt which has paid the duty, for every barrel			0	5	0
—— Salmon, per barrel of 42 gallons			0	4	6
—— Dried Ling and Cod, called Haberdines, per cwt.			0	3	0
—— Wet Ling and Cod, the barrel, of 32 gallons			0	2	0
—— White Herrings, the barrel, of 32 gallons			0	2	8
—— Full Red Herrings, the barrel, of 32 gallons			0	1	9
—— Red-shotten, the barrel, of 32 gallons			0	1	0
—— Sprats, the last			0	1	0
—— Pilchards or Scads, for every cask or vessel containing 50 gallons			0	7	0

N. B. *They must be cured with English or Foreign Salt which has paid duty, of which the proprietor must make oath.*

(5 Ann. c. 29. 5 Geo. I. c. 18. 5 Geo. II. c. 6 and 18. Ib. 18, c. 5. Ib. 26, c. 3. 26 Geo. III. c. 81. Ib. 31, c. 45.)

SILK

BOUNTIES.

SILK, of the Manufacture of Great-Britain, £. s. d.
exported under the regulations according
to law,

viz.

—— Ribbons and Stuffs, of Silk only, the pound Avoirdupoise weight . . .	0	5	0
—— Gauzes, two-thirds of the weight of which is allowed for Gum, the pound ditto, net weight of Silk . . .	0	5	0
—— Silk Crapes, one-third of the weight of which is allowed for Dress, ditto . . .	0	5	0
—— Silk Stockings, Silk Gloves, Silk Fringes, Silk Laces, Stitching or Sewing Silk, the pound ditto . . .	3	0	0
—— Silk, and Ribbons of Silk, mixed with Gold and Silver, ditto . . .	0	6	8
—— Stuffs of Silk, and Grogram Yarn, ditto . . .	0	1	2
—— Stuff of Silk, mixed with Inkle or Cotton and Gauze, ditto . . .	0	1	8
—— Stuff of Silk and Worsted . . .	0	0	10

(8 Geo. I. c. 15. 14 Geo. III. c. 86. Ib. 24,
c. 49. Ib. 25, c. 69. Ib. 29, c. 55.)

SLAVES carried in British-built ships (which
have cleared out from ports in Great-
Britain for the Slave-Trade) from the
Coast of Africa to the British West-
India Islands, provided there have not

BOUNTIES.

died more than 2 in 100, in the course of the voyage, viz.

To the Master 100 0 0

To the Surgeon 50 0 0

Provided there shall not have died more than 3 in 100,

To the Master 50 0 0

To the Surgeon 25 0 0

(28 Geo. III. c. 54. Ib. 29, c. 66. Ib. 30, c. 33. Ib. 31, c. 54.)

N. B. Continued to August 1, 1797, and still in force.

SUGAR, refined from Sugar of the produce of the British Plantations, under the regulations and restrictions according to law, viz.

— in loaves complete and whole, and in lumps duly refined, for every cwt. .

In English ships 1 3 0

In foreign ships 1 2 0

— called Bastards, ground or powdered; Sugar broken in pieces, and Candy refined; for every cwt.

In English ships 0 13 6

In foreign ships 0 12 6

(5 Geo. III. c. 45. Ib. 21, c. 16. Ib. 31, c. 15.)

N. B. This Bounty took place the 7th of December, 1796, and is still in force.

WINES,

BOUNTIES.

WINES, damaged or corrupt: if the importer shall refuse to pay the duties thereon, the Commissioners of the Customs may cause such Wines to be received into the custody of the proper officers, and to be publicly sold, in order to be distilled into Brandy, or made into Vinegar

(6 Geo. I. c. 12. Ib. 8, c. 18. Ib. 12, c. 28. 5 Geo. III. c. 43.)

N.B. No Bounty on Wines; nor any drawback of Excise on British Wines.

OF THE
EAST-INDIA COMPANY.

THE East-India Company was established towards the latter end of the reign of Queen Elizabeth. The shares or subscriptions were originally only £.50 sterling each, and the whole capital only £.369,891:5s. but the Directors having a considerable dividend to make in 1676, it was agreed to join the profits to the capital, by which the shares were doubled; consequently, the capital was then £.739,782:10s. to which, if £.963,639, the profits of the Company to the year 1685, be added, the whole stock will be found to be £.1,705,402, or thereabouts. But, although the utility of the establishment of this Company was vindicated or ascertained by several authors, yet the partiality that the Duke of York, afterwards James II, had for his favourite *African Trade*, with the losses it sustained in our wars with the Dutch, and the revolutions which happened in the political systems of Indostan, the ardour of the people who supported this Establishment were so much damped, that at the time of the Revolution in England, and after the war broke out, the Company's affairs were in a very indifferent situation. That declining state of the trade was in a great measure

owing to its having no parliamentary sanction, which occasioned stock to be often sold for less than one half its real value; whereupon it was resolved that a new Company should be erected, under the authority of Parliament. It would lead to too extensive a discussion to narrate fully the measures which were adopted during the reign of King William respecting this Company; suffice it therefore to say, that the opposition given to public measures in his time, involved the business of the Company in difficulties and intricacies. However, after many parliamentary enquiries, the new Subscribers prevailed, but not till after advancing two millions to the public, at 8 per cent. whereupon an act of parliament passed in their favour. The Old Company, however, retained vast interest and influence both in Parliament and with many men of rank and eminence in the nation; and the act of Parliament in favour of the New Company being found defective in various instances, such struggles between the two Companies arose, and were carried to such lengths, that the Legislature, in 1702, found it necessary to unite them.

In the year 1708, the interest, which then stood at 8 per cent. upon the two millions thus advanced to Government, was reduced to 5 per cent. At the time that this interest was reduced, the Company granted a new loan of £.1,200,000 to the public, without any additional interest; and, in consideration thereof, the Company obtained from Parliament a prolongation of its exclusive privileges for a limited period; and a new charter was granted, incorporating it under the title of *The United Company of Merchants trading to the*

East-Indies. That exclusive right of trade was afterwards prolonged from time to time, upon its making new loans to Government; and though, in the year 1730, the Company's exclusive privileges were extended for thirty-three years, yet the interest of their capital (then amounting to £.3,190,000) was reduced to 3 per cent. and is called or known *now* by the India 3 per Cent. Annuities. It will be here observed, that those Annuities are different in their nature from the Trading Stock of the Company; the proprietors of Company's Stock, instead of receiving a regular annuity, have dividends paid them upon their respective shares of stock, according to the profits of the Company's trade; and these dividends rise or fall, conformably to circumstances, either real or pretended.

A Proprietor of Stock, to the amount of £.1000, whether *man or woman, native or foreigner*, has a right to be a manager, and to give a vote in the General Council.—£.2000 is the qualification for a Director.—The Directors are twenty-four in number, including the Chairman and Deputy-Chairman, who may be re-elected in turn. There are six Directors annually chosen, and remain in office for four years successively. The Chairman and Deputy-Chairman have each a salary of £.500 a year, and each of the other Directors has a salary of £.300. The meetings of the Court of Directors are to be held once a week at least; but frequently they are oftener summoned, if occasion requires it. There are several Committees. formed or composed of these Directors; and each Committee has the superintendency of

the various branches of the Company's business and concerns; viz.

A House Committee.

The Committee of Correspondence.

_____ of Buying.

_____ of Treasury.

_____ of Warehouse.

_____ of Shipping.

_____ of Accounts.

_____ of Law-suits.

_____ to prevent the growth of

Private Trade.

Every one of these Committees have under them a Secretary, a Cashier, Clerks, and Warehouse-keepers.

The Company's trade to the East-Indies must be allowed to constitute one of the most surprising political systems to be met with in human affairs: nor is that system confined to commercial concerns, but extends to territorial settlements in various parts of the East-Indies, which this Company enjoys under certain parliamentary restrictions. It is scarcely credible, was the fact not known to be notoriously true, that a trading company of merchants should, by internal revolutions and convulsions, happening at various periods since it first acquired footing there, be now in possession of upwards of 280,000 square miles, containing above 30 millions of inhabitants—a commercial republic, exceeding in extent that of Carthage! It is, therefore, not to be wondered at, that the real amount of the revenues of this immense commercial

mercial republic should be imperfectly known to the Directors themselves, though it has been affirmed, that these revenues amount annually to upwards of £.3,000,000. The expences of the Company, in Forts, Fleets, and Armies, must be very great; but, after these expences are defrayed, the Company not only clears a vast sum, but is able to pay our Government £.500,000 yearly, partly by way of indemnification for the expences the public is at in protecting the territorial and commercial concerns of the Company, and partly as a tacit-tribute, as it were, for our Government allowing Merchants to occupy these territories as a commercial republic. What form it may hereafter assume, time only can determine; though to me it appears too extensive a concern to continue in its present situation of commercial advantages to the merchants of this Company any length of time, and much less to the general advantages of the British Government itself.

To conclude, this Company employs upwards of 150 large ships in their service, and about 10,000 men. It often happens that 100 of these ships, besides packets, are employed in carrying on the Company's commerce between Great-Britain and India. In short, as it would be departing from that scale that I mean to comprise this work in, I shall now proceed to particularise the Custom and allowances attending the different Articles of their trade, having had the honour of the patronage of that Honourable Company, as well as their permission to publish these Rates and Exactions, &c. &c.

arch
ations

merchandise should be imperfectly known to the Direc-
tors themselves, though it has been affirmed, that these

ORIGINAL LETTERS in possession of the Au-
thor, from several Warehouse Keepers of the
Honourable East-India Company, to **ROBERT**
WISSET, Esq. First Clerk to the Committee
of Warchouses, respecting the Allowances on the
different Articles imported by the Honourable
East-India Company.

partly as a taciturnity, as it was for our Government
allowing themselves to comply with the petitioners as a com-
mon republic. What form it may hereafter assume, time only
can determine; though to me it appears too extensive a con-

LETTER I.
SIR,

THE allowances made by the Crown on landing
the Company's cargoes at the legal Quays, are as follow,
viz.

Drafts at the King's Beam.

For $\frac{1}{4}$ hundred, upwards, to 111lb.	—	1lb.
For 1 hundred, and under 2 cwt.	—	2
For 2 ————— 3 —	—	3
For 3 ————— 10 —	—	4
For 10 ————— 18 —	—	7
For 18 ————— 30 —	—	9

Tare of Salt-petre Bags, as under.

Treble bags	12lb. each.
Double bags	8lb. each.

ORIGINAL

The

The Allowance to the Trade, on delivery of Salt-petre, is the same as the Allowance to the Company by the Crown, for Tare, with 1lb. for each bag.

I am, SIR,

Your most obedient servant,

(Signed) G. DOMINICUS,

Husband, and Salt-petre
To Robert Wisset, Esq. Warehouse-keeper.

LETTER II.

SIR,

IN answer to the inquiries of the Board of Trade, I have to remark, that Bengal and China Raw Silk are not delivered to the purchasers in the original packages in which they are imported: the Bales are put into new bags previously to being weighed to the buyer, and an allowance is made for Tare, &c. of 10 small pounds on each Bengal large bale; but as the large bags' weight, on an average, is only 5lb. 14 ounces, the difference between the actual and supposititious Tare, becomes a *bonus* to the Buyers, who, nevertheless, consider these allowances not equal to those given by the Italian and Turkey Merchants.

I am, SIR,

Your most obedient servant,

PETER CORBETT,
To Robert Wisset, Esq. Bengal Warehouse-keeper.

LETTER

LETTER III.

SIR,

ON the receipt of Goods in the Private-Trade Warehouses, all due dispatch is made to bring them to sale. The first object of attention is to prepare them for Taring; when ready, the proper Officers (belonging to the King and Company are convened, in whose presence this part of the business is executed. An even beam is never admitted in these warehouses; in such cases, one pound weight is always added to the Tare; and on all Packages taring one quarter of an hundred weight, or upwards, one pound Super Tare is allowed. On Cassia Lignea, Cinnabar, Aloes, and such goods that have interior packing for their better security, a proportionate allowance is always made for the same.

The usual mode of weighing off Goods is to put a two-ounce weight in the scale, by way of giving it a small turn in favour of the Trade, upon all packages weighing one quarter of an hundred weight gross, and upwards. One pound is also allowed for draught on goods of the above weight; and in case of an even beam, one pound is likewise deducted. No other allowance is made on weighing off Goods sold by the hundred weight; but on all Articles sold by the pound, there is a further allowance of Trett, being four pounds for every hundred and four pounds, which consist chiefly as follows, viz.

Annatto	Cotton Yarn	Cuhebs
Carmenia Wool	Cardemoms	Cinnabar
Cotton Wool	Cloves	Cinnamon
		Indigo

Indigo	Quicksilver	Scammony
Mace	Rhubarb	Tortoise-shells
Nutmegs	Senna	White Copper.
Opium		

Weighable Goods in general, not enumerated in the above list, are sold by the hundred weight.

We are, SIR,

Your most obedient servants,

(Signed)

N. BARNETT,

C. SMALLWOOD,

To Robert Wisset, Esq.

Private Warehouse-keepers.

LETTER IV.

SIR,

HEREWITH you will receive an answer to the inquiries of the Bengal Board of Trade, so far as concerns the business of this Department,

I am, SIR,

Your most humble servant,

T. STOCKWELL,

Tea and Drug Warehouse-keeper.

To Robert Wisset, Esq.

WEIGHING.

On all Weighable Goods, no weight less than a pound is used, except a two-ounce weight, which is always kept in the

G G

scale

scale in which the weights are placed, but which is taken no account of; and as the scale in which the Goods are placed is allowed to preponderate when the goods are weighing, it is possible there may be near 18 ounces more than the weight is taken at; and it is certain there will be always full two ounces.

On all Weighable Goods (except Raw Silk) one pound, for draft, is allowed on every Package that weighs more than 28lb. gross; and on every draft of goods, not in packages, exceeding 28lb.

All Weighable Goods, sold by the pound (except Raw Silk), have an allowance for *Trett*, at the rate of 4lb. for every 104lb.

VI TARING.

On all Weighable Goods, the scale in which the weights are placed is allowed to preponderate during taring; and as no weight less than a pound is used, it is possible the Tare of any Package may not be so much as it is taken at by near a pound.

When only some of the Packages of any parcel of goods are tared, and the Tare of the remainder of the parcel is determined by them, if, on averaging those tared, there is a fraction, it is made a pound, by adding the fraction wanting.

On all Weighable Goods (*Tea and Coffee excepted*) one pound for Super Tare is allowed on all Packages that tare 28lb. or upwards; and if the Tare is taken on an average

and there is a fraction, one pound and the fraction; as per example, viz.

Actual average Tare, 28 $\frac{1}{4}$

Fraction wanting . . . $\frac{1}{4}$

29

Super Tare . . . 1

Tare allowed . . . 30lb.

On Quarter Chests of Tea.

If, on averaging those tared, they turn out even pounds, no allowance is made, unless the Chests weigh gross 84lb. or upwards; in which case, one pound of Super Tare is allowed on each Package.

On Half Chests of Tea.

If, on averaging those tared, it turns out even, one pound only is allowed for Super Tare on each Package; and if there is a fraction, one pound and the fraction, as above.

On Whole Chests of Tea.

If, on averaging those tared, it turns out even, two pounds are allowed on each Package for Super Tare; but if there is a fraction, one pound and the fraction, as above.

On Coffee.

If, on averaging the Bales tared, it turns out even, two pounds are allowed on each for Super Tare; and if there is a fraction, two pounds and the fraction, as above.

GOODS

Sold by the East-India Company, by the Hundred Weight.

Aloes	Gallanga Root	Rice
Benjamin	Ginger	Saltpetre
Borax	Gum Arabic	Sapan Wood
Camphire	Gum Tragacanth	Sago
Cassia	Gum unrated	Sal Ammoniac
Cambogium	Hemp and Flax	Seedlack
China Root	Long Pepper	Shellack
Cowries	Mother-of-Pearl	Sugar
Coffee	Shells	Sticklack
Cubebs	Munject	Turmeric
Elephants Teeth	Myrrh	Vegetable Alkali
Fossil Alkali	Olibanum	Wax
Galls	Red Wood	

By the Pound.

Cardemoms	Mace
Carmenia Wool	Nutmegs
Cinnabar	Opium
Cinnamon	Pepper
Cloves	Quicksilver
Cotton Yarn	Raw Silk
Cotton Thread	Rhubarb
Cotton Wool	Tea
Indigo	

EAST-INDIA PIECE-GOODS.

Articles which are sold by the Piece, for Home Consumption or Exportation, viz.

White Calicoes.

White Muslin, plain.

_____ worked.

_____ checked.

_____ flowered in the loom.

Nankeen Cloth, white or yellow.

N. B. *All Muslins, Cossacs, and other sorts, rated as Muslins, receive 10 per cent. drawback; but no other Allowance.*

All Calicoes $\frac{3}{4}$ yard wide, and up to $1\frac{1}{4}$, are entitled to 6d. per yard drawback, viz.

Each 10 yards is called a Calico, and receives 5s. drawback

Ditto, from $1\frac{1}{4}$ yard wide, and upwards, is entitled, upon each six yards, to 5s. ditto (besides $14\frac{1}{2}$ per cent. from the original price.)

Diaper and Dimity draws, per yard . . 1s. 5d. ditto (besides $14\frac{1}{2}$ per cent.)

EXAMPLE.

Suppose a Piece of Baftaes, 12 yards, cost, at the £. s. d.

East-India Company's Sale 1 0 0

For Drawback deduct 6d. per yard . 0 6 0

For $14\frac{1}{2}$ per cent. 0 2 10 $\frac{1}{2}$

0 8 10 $\frac{1}{2}$

It then remains nett £. 0 11 1 $\frac{1}{2}$

The

The same example is applicable with regard to all Calicoes above $1\frac{1}{4}$ wide, viz.

If a Piece of Baftaes contains 20 yards, how many Calicoes will it allow?

Answer.—Two Calicoes.

But if it contains more or less, then the odd yards are called tenths; for instance, a piece of yard-wide Calico, at 12 yards, makes

One Calico . . . 10 yards

And two tenths . . . 2

12

EXAMPLE.

If a Piece of Humhums is 12 yards long, how many Calicoes will it allow?

Answer.—Two Calicoes.

N. B. Calicoes, white, printed, dyed, or stained, in this kingdom, when exported to Africa, are entitled to the usual Drawback, viz.

per Yard.

If under $1\frac{1}{4}$ wide . . . 6d. } besides $16\frac{1}{2}$ per cent.

If above 10d. } on the sale-price.

If exported to America or the West-Indies . . $11\frac{1}{2}$ per cent.

BROKERS

BROKERS CHARGES.

For all Piece-Goods, purchased of the East-India Company, $\frac{1}{4}$ to $\frac{1}{2}$ per cent. to be paid by the Buyer.

For all Goods managed for Proprietors in Privilege Private Trade, &c. $\frac{1}{4}$ to $\frac{1}{2}$ per cent. to be paid by the Employer.

For all Piece-Goods, bought in other public sales, $\frac{1}{2}$ per cent. to be paid by the Buyer.

For ditto, by private contract, $\frac{1}{2}$ per cent. by the Seller, unless otherwise agreed to.

For valuing Piece-Goods, $\frac{1}{4}$ per cent.

N. B. Commissioners charge their Correspondents abroad, viz.

Exclusive of Brokerage	On all drawback goods	$1\frac{1}{2}$ to 2 per cent.
	On all prohibited goods	1 to $1\frac{1}{2}$ —
	On all East India Goods printed in this kingdom	2 to $2\frac{1}{2}$ —

232 EAST-INDIA ARTICLES PAYING CUSTOMS, &c.

ARTICLES WHICH PAY CUSTOM UNDER THE FOLLOW- ING DENOMINATIONS.

Under the denomination of Calicoes White, the following Articles pay the same Duty per piece (which is ten yards if narrow, or six yards if wide), viz.

Duty per Piece, 5s. 3d. and for every £.100 gross price at the Company's Sale, 16½ per cent.

The Drawback is, besides the 5s. per 10 yards, viz.

	£.	s.	d.
If exported to Africa	16	10	0

If exported to the British Colonies in America	11	15	0
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If exported to any parts or places beyond the seas, except to the British Colonies or plantations in America, if the said goods shall have been printed, stained, or dyed in this Kingdom	10	10	0
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If exported to any parts or places beyond the seas, except to Africa, or the British Colonies or Plantations in America, if the said goods shall be exported without having been printed, stained, or dyed in this kingdom	14	10	0
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Byrampauts white	Gurrahs	Percaulas
Baftaes	Ginghams white	Putcahs
Callipatties	Humhums	Sannoes
Cassacs Patna	Izzaries	Salampores
Chowtars	Laccowries	Succatoons
Doosooties	Long cloths	White Cloth
Dotties white	Moorees	White Dungaries
Emmerties	Mammoodies	

Under

Under the denomination of Muslins Plain, Nankin Cloth, Muslins or White Calicoes, flowered or stitched, the following Articles pay the same Duty, viz.

Allaballies	Rings
Addaties	Seerhaudconnaes
Ballasore Handkerchiefs	Seerbetties
Bettelliees	Seerbands
Cossaes	Seershauds
Chundraconnaes	Subnums
Doreas	Terrindans
Ditto Gold	Tanjebis
Jamdannies	Tartores
Mulmuls	And all white Muslins, and all
Nainsooks	Goods, flowered or stitched
Nankin or Nankin Cloth	with thread.

Duty on every 100l. . . . £.18

Drawback £.10

Under the denomination of Drugs Manufactured, the following Articles pay the same Duty, viz.

Aqua fortis	Oils, chymical
Fossil Alkali	Tincture of Rhubarb, and all
Goa Stones	other Tinctures.

*Duty on every 100l. gross price at
the Company's Sale £.40*

Drawback £.38:6d.

Under the denomination of Drugs Unmanufactured, the following Articles pay the same Duty, viz.

Aloes from the Cape	Nox Vomica
Arsenic	Rag Pearl
Cassia Minca	Seed Pearl
Cardamom Seeds	Stags Horns, or Harts
Castor Seeds	Horns
Garden Seeds	Squinanthum
Gum Copal	Terra Japannica
Jesuits Beans	Turbith Thapsia, and
——— Bark, or Cortex	Unknown Drugs
Peru	

Duty on every 100l. £.31

Drawback £.29:2s:6d.

Under the denomination of Manufactured Goods, the following Articles pay the same Duty, viz.

Amber Beads	China Ink
Artificial Flowers	Cane Blinds
Bamboe Achar	Cane Hats
Books bound or unbound	Cane Mats
Butterflies and Insects	Cherong
preserved	Copper enamelled
Carpets of Turkey	Curry Stuff
Cornelian Stones	Chinese Musical Instru-
Coral Beads	ments
	Conchou

Conchou Cloth	Moca and Cambay Stones
Drawers & } Backwood &c	Pickles
Cabinets } Sandakwood	Painted Bamboo Sticks
Fans	Paper Prints
Fire-works	Paper painted
Glass Bottles	Paper white
Ditto Wares	Rice Flowers, Images, &c.
Handles for Knives	Rose-wood furniture
Ivory Toys	Soy
India Glue	Shawls
Kittisols	Sugar brown
Leaves for making	Skins dressed
Curry Stuff	Vermicelli
Landscapes in Stone	Wrought Copper
Mother of Pearl Beads, Neck-	Wood Frames, carved and gilt
laces, &c.	Walking-sticks inlaid
Mother of Pearl Counters	Wax of Bees, white
Mangoes	

Duty on every 100l. . . . £.37 : 16s.

Drawback £.36 : 1s : 3d.

Under the denomination of Unmanufactured Goods, the following Articles pay the same Duty, viz.

Agates rough, small, and	Camels Hair
large	Cassue Nuts
Birds Nests	Chian Pepper in the pod
Bamboe Pieces	Ebony Wood
Bamboe Reeds	Ginger

PROHIBITED

H H 2

India

236 EAST-INDIA ARTICLES PAYING CUSTOMS, &c.

India Weed	Sea Shells rough
Paddy	Tigers Teeth
Reed Canes	Ditto Claws
Rough Pebbles	Tutenague
Rose Wood	Tortoise-shell
Sandall Wood	Wax of Bees, yellow
Sea-horse Teeth	

Duty on every 100l. . . . £.31

Drawback £.29:2s:6d.

PROHIBITED

PROHIBITED PIECE-GOODS.

Arras	Dysooksoys
Allejars	Dimities painted
Atchabannies	Elatches
Abbawars	Ginghams striped
Atlas Cuttannees	——— coloured
Bejutapants	Guinea Stuff
Byrampauts	Gold Atlas
Brawls	Habassies
Bandannoes	Herba Lungees
Bombay Stuffs	Jilmils
Carridaries	Jamwares, flowered
Chillaes	Jamdannies, flowered
Chintz, pieces or remnants	Kissasoyes
Cotton Romals	Kingcobs
Chilloes	Long Cloth Blue
Coopees	Lemmanies
Cushtaée	Lungees
Callawapores	Nillaes
Cotton Romals Handkerchiefs	Niccannees
Chanderbannies	Neganepauts
Cheerconnaes	Photaes
Chucklaes	Poises
Cuttannees	Peniascoes
Dickmonsoys	Pallampores

Painted

Painted Gauze Silk	Shalbafts
Romals	Silk Skeins
Sastracundies	Silk wrought
Seersuckers	Taffaties
Shawls, Sashes	Tepoys
Silk Handkerchiefs	Tapseils
Silk Stockings	Tutahumsey
Sictersoys	Lustrings

And all Coloured Goods, either striped, stained, printed, or clouded, are sold per piece; and must be exported from this country.

N. B. *The following are the Days and Hours the Company generally sell:*

MONDAYS,	} from TEN till TWO.
WEDNESDAYS, and	
THURSDAYS,	
TUESDAYS and	} from TEN till ONE.
FRIDAYS	



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